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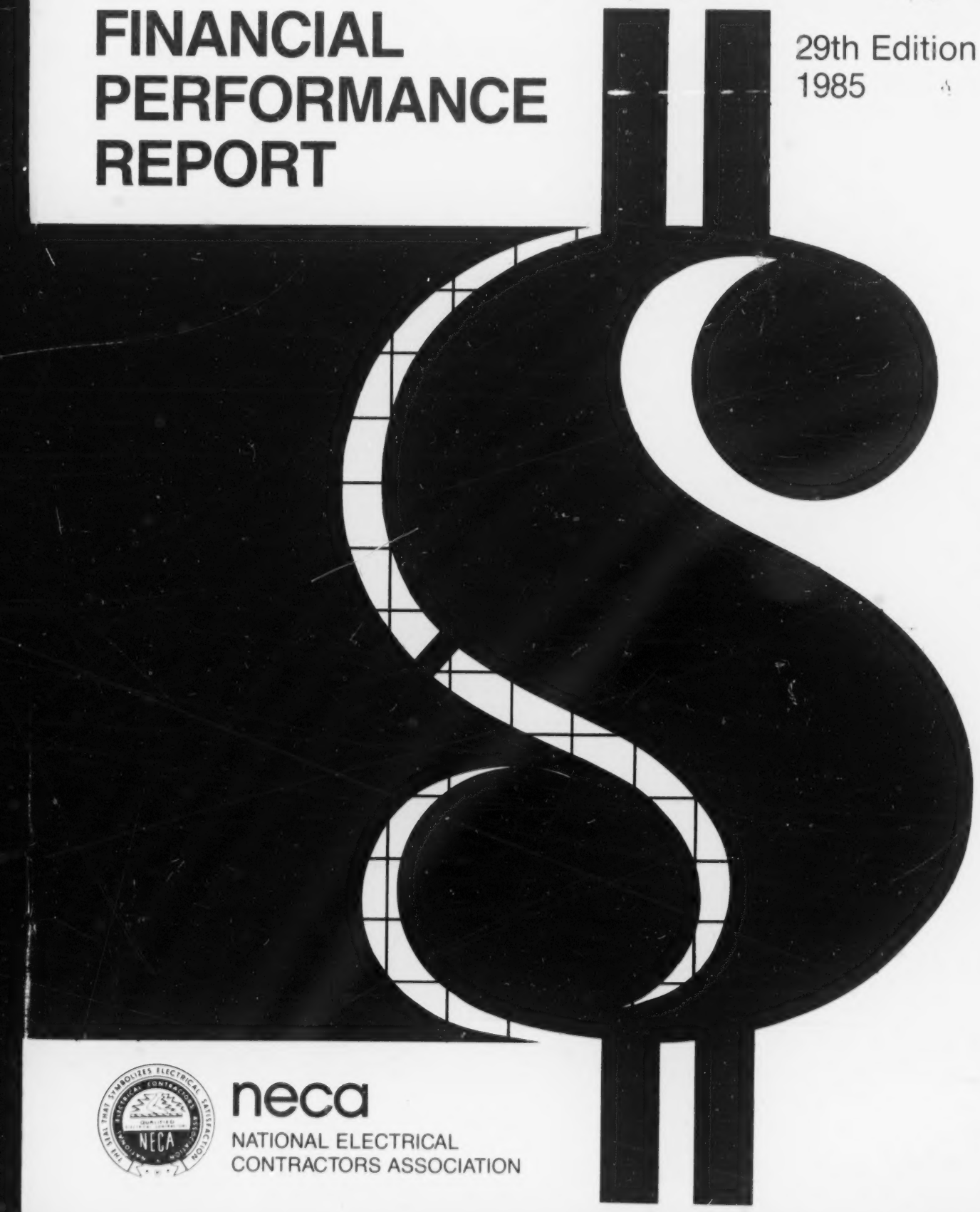
FINANCIAL PERFORMANCE REPORT

29th Edition
1985



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NATIONAL ELECTRICAL
CONTRACTORS ASSOCIATION

Financial Performance Report, 1985
(Formerly Operation Overhead)

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1. introduction

The Financial Performance Report, 1985 (formerly Operation Overhead) is published by the National Electrical Contractors Association. Financial performance ratios, income, expense, and overhead expense information from NECA member electrical contracting organizations are presented in this report both in aggregate form and by geographical areas and direct labor payroll groups.

In addition to the new title, some other changes appear in the 29th Edition of this financial report. The classification of direct labor payroll groups has been streamlined for ease of comparison. More commonly used financial ratios are used in the analysis of balance sheet and operating statement information than in previous editions. Finally, this edition has expanded the use of graphics for the presentation of summary data.

The following section, "How to Use this Report" presents important information which is useful in the interpretation of data contained in this report. Review the section prior to using this report for analysis and comparison purposes.

The results of the Financial Performance Report are contained in sections three through five. Section three presents summary survey statistics and detailed survey results classified by direct labor payroll groups within geographical districts are contained in Section 4, Financial Ratios, and in Section 5, Income and Expense Statements.

Section 6, Self Evaluator, can be used to compare individual firm financial performance with the survey results presented for the direct labor payroll group and geographical NECA district to which the individual firm belongs.

Contractor participation makes this financial report possible. A total of 425 NECA member firms participated in the 29th Edition. NECA expresses its appreciation to those participating companies.

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2. how to use this report

Respondent Classifications

Survey results are classified by direct labor payroll groups and geographical districts as illustrated below. To perform comparisons and analysis, find the group and/or geographical area which includes your firm or the firm you are examining and compare your individual company performance to the group or area performance. The Self Evaluator presented in Section 6 of this report can be used to perform comparisons and analysis.

Direct Labor Payroll Group Classifications—

GROUP 1: $250,000 or under
GROUP 2: $250,001 to $1,000,000
GROUP 3: $1,000,001 to $2,500,000
GROUP 4: $2,500,001 and over

Geographical District Classification—

DISTRICT 1:	Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont.
DISTRICT 2:	Delaware, District of Columbia, Kentucky, Maryland, Ohio, Pennsylvania, West Virginia.
DISTRICT 3:	Alabama, Florida, Georgia, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, Virginia.
DISTRICT 4:	Illinois, Indiana, Michigan, Wisconsin.
DISTRICT 5:	Arizona, Arkansas, Kansas, New Mexico, Oklahoma, Texas.
DISTRICT 6:	Alaska, Oregon, Washington.
DISTRICT 7:	Iowa, Minnesota, Missouri, Nebraska, North Dakota, South Dakota.
DISTRICT 8:	Colorado, Idaho, Montana, Utah, Wyoming.
DISTRICT 9:	California, Hawaii, Nevada.
DISTRICT 10:*	The United States on all line construction work when performed for utilities, municipally owned distribution systems, R.E.A. and railroads.
CANADA:	All provinces.

*Note: Responses from District 10 were insufficient for inclusion in this report.

3. summary statistics

Survey Responses by Direct Labor Payroll Groups, 1985

Group No.	1	2	3	4	Total*
Survey Responses	135	155	65	70	425
% of Total	31.76%	36.47%	15.29%	16.47%	100.00%

Survey Responses by Geographical District, 1985

District	1	2	3	4	5	6	7	8	9	11	Total*
Survey Responses	38	41	45	81	35	36	51	22	63	13	425
% of Total	8.94%	9.65%	10.59%	19.06%	8.24%	8.47%	12.00%	5.18%	14.82%	3.06%	100.00%

Method of Reporting Sales, 1985

	Accrual	Cash	Completed Contract	Percent Completion	Total*
Survey Responses	91	19	78	224	412
% of Total	22.09%	4.61%	18.93%	54.37%	100.00%

Reported Sales Revenue, 1985 By Direct Labor Payroll Groups

Group No.	1	2	3	4	Respondent Average
High	$2,092,899.00	$4,176,588.00	$13,735,686.00	$65,334,865.00	$65,334,865.00
Low	$4,148.00	$573,734.00	$2,526,759.00	$5,870,000.00	$4,148.00
Average	$586,189.11	$1,904,831.60	$5,612,982.29	$18,450,624.90	$4,577,843.84

Average NECA Member Respondent Performance, 1985

Average Sales Volume	Average Overhead	Overhead as a Percentage of			Net Profit (Before Taxes)	Net Profit (After Taxes)
		Sales	Prime Costs	Labor		
$4,577,843.84	$694,633.75	15.17	18.56	50.14	$141,135.87	$88,250.39

*Totals vary due to blank responses

4. financial ratios, 1985

Bankers, sureties, and other business analysts commonly refer to financial ratios derived from balance sheet and operating statement figures to evaluate company condition and performance. Ratio definitions are described for your use on the following pages. Your ratio calculations must be very carefully analyzed for content and classification in order to make proper comparisons. One ratio alone cannot be used to make a financial determination. All meaningful ratio calculations must be made to obtain an accurate picture of the financial condition and performance of a company. In one ratio calculation your company's performance may be superior or inferior to reported data. It is not only this one instance, but the interrelationship of all meaningful data that must be considered and interpreted.

Financial Ratio Definitions and Applications

In this report, financial ratios are classified into four types—liquidity, profitability, financial structure, and activity. All financial ratios were calculated by first computing the ratio for each individual survey response and then computing the averages for the relevant group. The ratios are described below.

A. LIQUIDITY—Liquidity analysis relates the amount of cash and current assets held by a firm to its current or maturing liabilities. The most commonly used liquidity ratio, the current ratio, is presented in this report.

Current Ratio:

The current ratio is computed by dividing current assets by current liabilities. It indicates the company's ability to pay its current obligations as they come due and affords a measurement of the working capital available to finance its day-to-day operation. A ratio of $2 in current assets for every $1 in current liabilities is considered a minimum requirement.

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

B. PROFITABILITY—Profitability analysis evaluates management effectiveness as indicated by the returns on sales and investment. Four ratios are presented to provide information on respondent profitability: gross profit percentage, profit on sales, return on total assets, and return on net worth.

Gross Profit Percentage:

The gross profit percentage ratio relates direct costs (gross profit which equals sales less total prime cost) to sales. Generally, the higher the ratio, the more favorable the firm's condition.

$$\text{Gross Profit Percentage} = \frac{\text{Gross Profit}}{\text{Sales}} \times 100$$

Profit on Sales:

The profit on sales ratio is calculated by dividing net profit (after taxes) by sales. Usually the higher the percentage, the more favorable the firm's condition.

$$\text{Profit on Sales} = \frac{\text{Net Profit}}{\text{Sales}} \times 100$$

Return on Total Assets:

The return on total assets ratio is calculated by dividing net profit (after taxes) by total assets. The ratio measures the return on total investment in the firm. It is valuable in determining the relative profitability of departments or divisions within a business as well as the overall business.

$$\text{Return on Total Assets} = \frac{\text{Net Profit}}{\text{Total Net Worth}} \times 100$$

Return on Net Worth:

The return on net worth ratio is calculated by dividing net profit (after taxes) by total net worth. The ratio measures the rate of return on the stockholder's investment. The ratio should be at least as good as current interest rates for government bonds or treasury bills.

$$\text{Return on Net Worth} = \frac{\text{Net Profit}}{\text{Total Net Worth}} \times 100$$

C. FINANCIAL STRUCTURE—Financial structure, or leverage, ratios provide an indication of the extent to which the firm has been financed by debt. Two commonly-used financial structure ratios are included in this report—the debt ratio and the times interest earned ratio.

Debt Ratio:

The debt ratio is calculated by dividing total liabilities by total assets. The ratio provides a relative indication of the burden of debt carried by the firm. Creditors generally prefer moderate debt ratios while owners may seek high leverage to maximize earnings potential. In general, the higher the ratio, the greater is the risk associated with conducting the business.

$$\text{Debt Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}} \times 100$$

Times Interest Earned:

The times interest earned ratio is calculated by dividing earnings before interest and taxes by total interest payments. The ratio measures the firm's ability to meet debt service charges incurred during the financial period. In general, the higher the value for this ratio, the better able the firm is to cover its interest on debt, which must be paid before taxes.

$$\text{Times Interest Earned} = \frac{\text{Earnings Before Interest and Taxes}}{\text{Interest Payments}}$$

D. ACTIVITY—Activity ratios measure how effectively the firm employs its resources. A commonly-used activity ratio, the fixed asset turnover ratio, is included in this report.

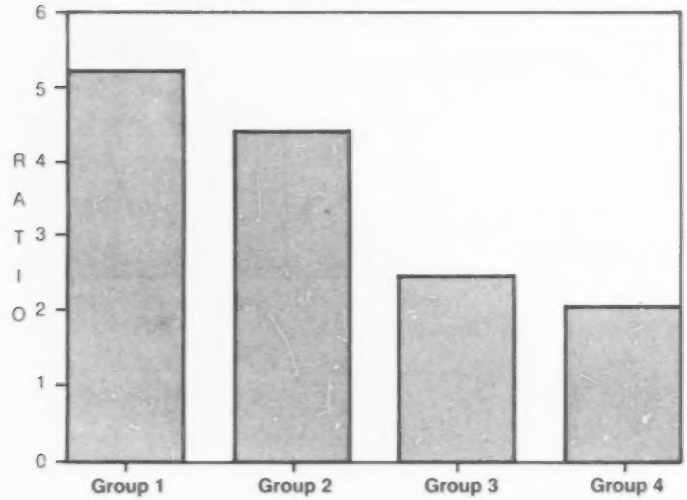
Fixed Asset Turnover:

The fixed asset turnover ratio is calculated by dividing sales by the firm's fixed assets. This ratio measures the intensity with which the firm's fixed assets are employed and how well management has succeeded in employing fixed assets to generate sales revenue.

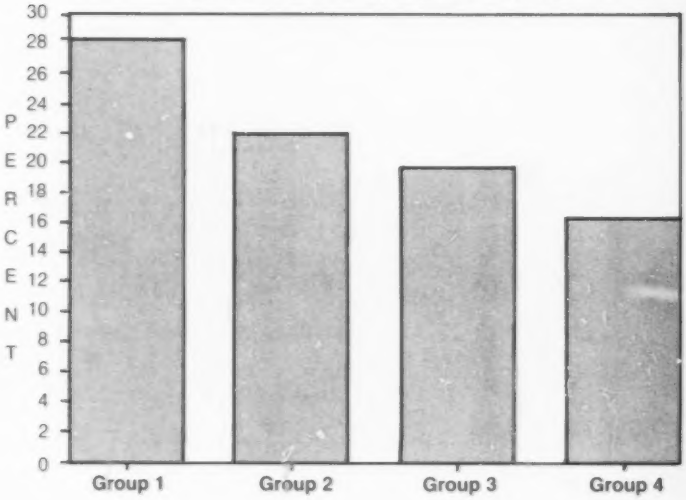
$$\text{Fixed Asset Turnover} = \frac{\text{Sales}}{\text{Fixed Assets}}$$

Financial Ratios, 1985
by Direct Labor Payroll Groups

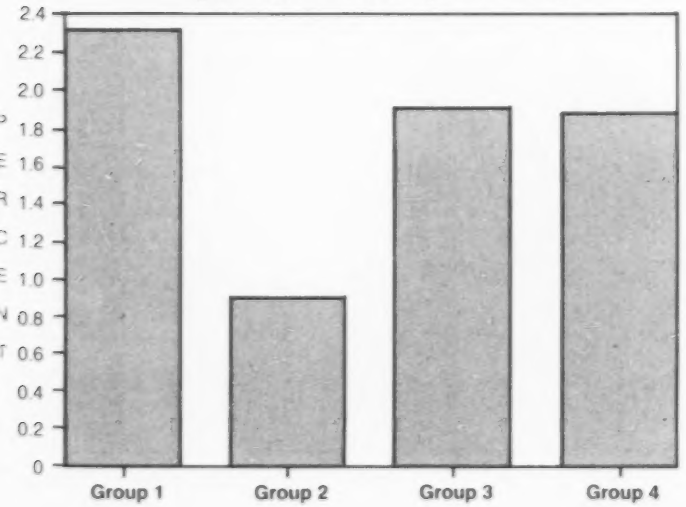
Liquidity: Current Ratio, 1985
by Direct Labor Payroll Group



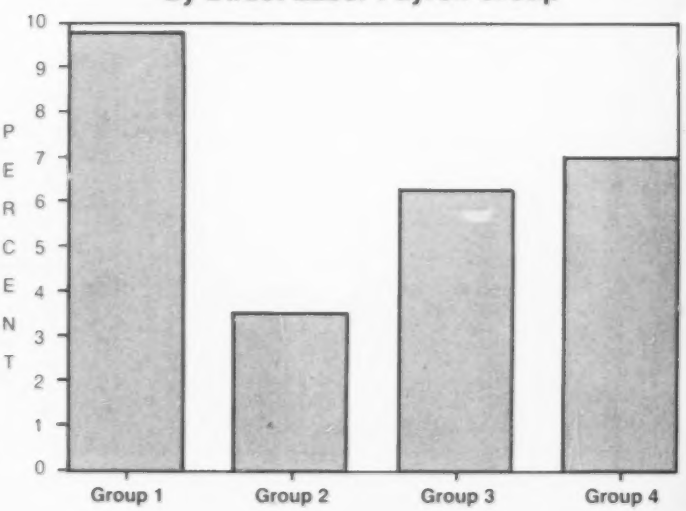
Profitability: Gross Profit Percentage, 1985
by Direct Labor Payroll Group



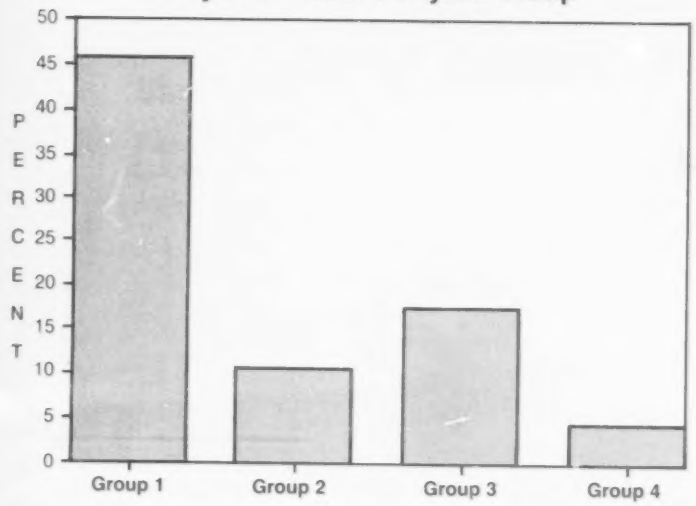
Profitability: Profit on Sales, 1985
by Direct Labor Payroll Group



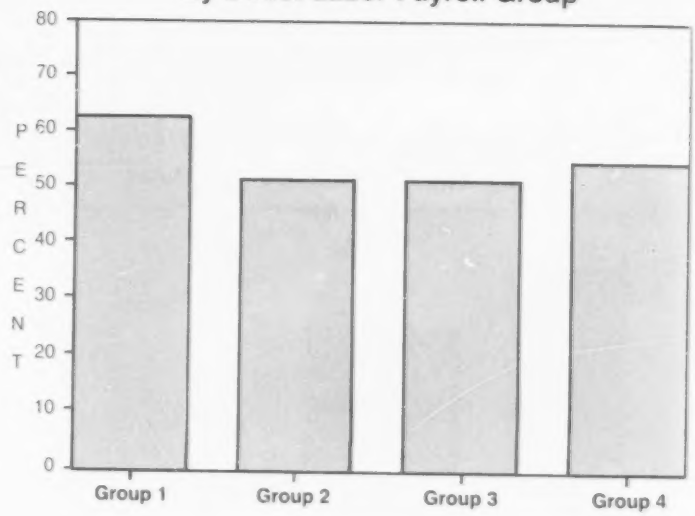
Profitability: Return on Total Assets, 1985
by Direct Labor Payroll Group



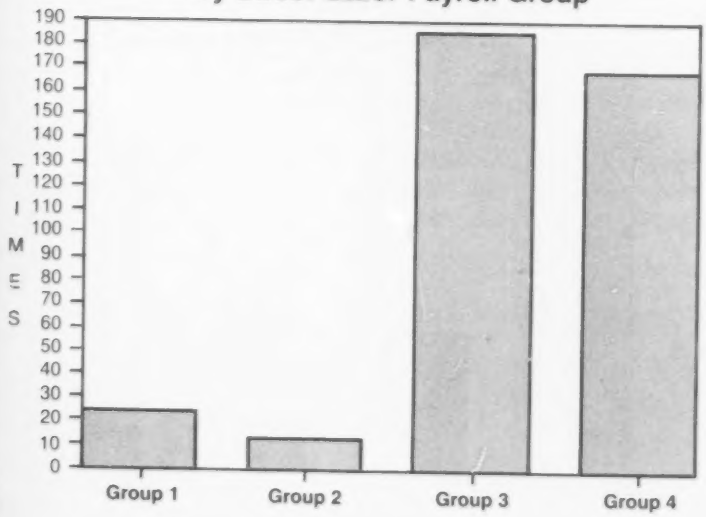
Profitability: Return on Net Worth, 1985
by Direct Labor Payroll Group



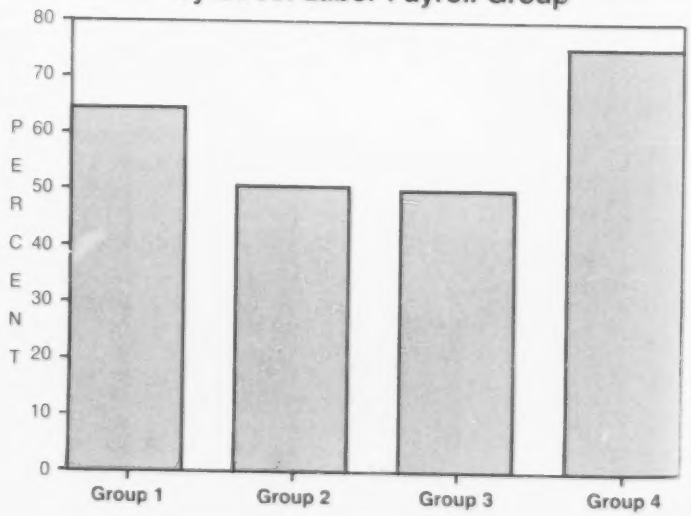
Financial Structure: Debt Ratio, 1985
by Direct Labor Payroll Group



Financial Structure: Times Interest Earned, 1985
by Direct Labor Payroll Group



Activity: Fixed Asset Turnover, 1985
by Direct Labor Payroll Group



Summary of Financial Ratios, 1985
By Direct Labor Payroll Groups

	Group 1	Group 2	Group 3	Group 4	Respondent Average
A. Liquidity Ratio:					
Current Ratio	5.25	4.39	2.43	2.05	3.97
B Profitability Ratios:					
Gross Profit Percentage	28.03	21.87	19.67	16.25	22.63
Profit On Sales	2.32	0.91	1.92	1.89	1.67
Return on Total Assets	9.78	3.52	6.29	7.07	6.49
Return on Net Worth	45.58	10.21	17.34	4.52	21.02
C. Financial Structure Ratios:					
Debt Ratio	61.81	50.98	50.51	54.27	54.85
Times Interest Earned	24.49	13.05	185.09	168.72	66.04
D. Activity Ratio:					
Fixed Asset Turnover	64.34	50.07	49.68	75.46	58.68

Summary of Financial Ratios, 1985
By Geographical Districts

	District 1	District 2	District 3	District 4	District 5	District 6	District 7	District 8	District 9	Canada	Respondent Average
A. Liquidity Ratio:											
Current Ratio	2.27	2.86	2.74	3.36	7.85	8.06	4.67	2.59	2.92	3.35	3.97
B. Profitability Ratios:											
Gross Profit Percentage	20.78	20.58	22.43	22.61	23.43	22.67	24.28	22.01	24.60	18.26	22.63
Profit On Sales	(0.11)	0.98	1.85	2.18	1.84	2.39	2.22	(2.02)	2.64	1.92	1.67
Return on Total Assets	3.42	5.95	9.03	9.77	6.94	6.62	7.23	(4.34)	6.22	2.58	6.49
Return on Net Worth	13.16	35.08	29.70	23.84	23.85	(3.11)	4.39	25.84	34.72	(0.79)	21.02
C. Financial Structure Ratios:											
Debt Ratio	57.99	57.37	48.09	52.07	47.37	50.57	55.26	61.30	63.19	57.07	54.85
Times Interest Earned	244.75	19.25	12.43	16.93	(46.34)	116.93	7.02	20.71	182.29	(11.70)	66.04
D. Activity Ratio:											
Fixed Asset Turnover	84.44	55.82	42.81	57.57	50.84	39.58	83.08	54.40	60.32	27.63	58.68

( ) indicates net losses

District 1 Financial Ratios, 1985

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	2.22	2.94	2.06	1.80	2.27	
B. Profitability Ratios:						
Gross Profit Percentage	25.11	24.59	17.46	13.87	20.78	
Profit On Sales	(4.14)	3.52	0.66	0.31	(0.11)	
Return on Total Assets	0.07	8.94	3.94	0.75	3.42	
Return on Net Worth	11.34	29.37	11.21	(3.38)	13.16	
C. Financial Structure Ratios:						
Debt Ratio	62.02	46.52	58.47	64.68	57.99	
Times Interest Earned	(0.96)	0.72	18.62	812.34	244.75	
D. Activity Ratio:						
Fixed Asset Turnover	41.15	36.07	93.33	174.21	84.44	

( ) indicates net losses

District 2 Financial Ratios, 1985

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	2.80	3.31	3.03	1.92	2.86	
B. Profitability Ratios:						
Gross Profit Percentage	24.20	19.64	19.24	20.13	20.58	
Profit On Sales	2.70	(3.16)	1.96	7.85	0.98	
Return on Total Assets	9.52	(10.02)	7.44	37.19	5.95	
Return on Net Worth	138.90	5.01	33.41	9.42	35.08	
C. Financial Structure Ratios:						
Debt Ratio	67.19	55.05	57.05	53.52	57.37	
Times Interest Earned	23.20	13.96	9.14	34.47	19.25	
D. Activity Ratio:						
Fixed Asset Turnover	51.37	46.72	71.90	67.23	55.82	

( ) indicates net losses

District 3 Financial Ratios, 1985

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	4.17	2.64	2.16	2.07	2.74	
B. Profitability Ratios:						
Gross Profit Percentage	34.85	22.99	13.23	18.43	22.43	
Profit on Sales	6.09	1.69	(1.59)	1.10	1.85	
Return on Total Assets	38.40	3.63	(3.18)	3.23	9.03	
Return on Net Worth	145.43	10.33	(6.19)	6.37	29.70	
C. Financial Structure Ratios:						
Debt Ratio	55.34	45.19	46.50	48.36	48.09	
Times Interest Earned	40.95	4.67	(12.31)	9.68	12.43	
D. Activity Ratio:						
Fixed Asset Turnover	56.03	37.11	57.34	28.71	42.81	

( ) indicates net losses

District 4 Financial Ratios, 1985

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	3.23	4.44	2.56	2.16	3.36	
B. Profitability Ratios:						
Gross Profit Percentage	26.99	21.65	23.71	16.00	22.61	
Profit On Sales	4.45	0.29	5.67	(1.03)	2.18	
Return on Total Assets	18.22	5.78	19.56	(2.72)	9.77	
Return on Net Worth	63.35	15.29	27.69	(10.33)	23.84	
C. Financial Structure Ratios:						
Debt Ratio	72.69	41.66	39.67	51.16	52.07	
Times Interest Earned	30.97	10.40	23.38	(14.52)	16.93	
D. Activity Ratio:						
Fixed Asset Turnover	82.75	54.32	34.91	44.83	57.57	

( ) indicates net losses

District 5 Financial Ratios, 1985

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	14.83	2.27	4.27	2.10	7.85	
B. Profitability Ratios:						
Gross Profit Percentage	28.96	21.36	20.65	15.49	23.43	
Profit On Sales	1.28	2.87	2.21	1.27	1.84	
Return on Total Assets	8.11	8.14	4.81	3.23	6.94	
Return on Net Worth	33.61	27.00	5.79	7.88	23.85	
C. Financial Structure Ratios:						
Debt Ratio	42.19	63.37	22.62	50.14	47.37	
Times Interest Earned	(326.47)	10.45	483.88	10.18	(46.34)	
D. Activity Ratio:						
Fixed Asset Turnover	43.59	41.89	8.75	111.92	50.84	

( ) indicates net losses

District 6 Financial Ratios, 1985

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	2.94	15.55	1.78		8.06	
B. Profitability Ratios:						
Gross Profit Percentage	27.19	21.84	18.01		22.67	
Profit on Sales	5.33	0.58	1.49		2.39	
Return on Total Assets	15.29	0.82	4.93	INS.	6.62	
Return on Net Worth	35.87	(40.85)	9.82	DATA	(3.11)	
C. Financial Structure Ratios:						
Debt Ratio	49.89	51.55	52.63		50.57	
Times Interest Earned	318.85	4.69	(0.66)		116.93	
D. Activity Ratio:						
Fixed Asset Turnover	30.80	42.48	46.47		39.58	

( ) indicates net losses

District 7 Financial Ratios, 1985

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	7.38	3.64	3.24	2.17	4.67	
B. Profitability Ratios:						
Gross Profit Percentage	29.08	23.44	22.48	16.35	24.28	
Profit On Sales	1.02	2.80	2.40	3.44	2.22	
Return on Total Assets	4.19	8.86	6.52	10.56	7.23	
Return on Net Worth	(16.01)	14.22	11.44	19.57	4.39	
C. Financial Structure Ratios:						
Debt Ratio	67.22	49.54	32.27	54.25	55.26	
Times Interest Earned	1.72	6.61	INS. DATA	20.24	7.02	
D. Activity Ratio:						
Fixed Asset Turnover	137.94	42.05	49.21	79.62	83.08	

( ) indicates net losses

District 8 Financial Ratios, 1985

	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	2.60	2.56	2.63		2.59	
B. Profitability Ratios:						
Gross Profit Percentage	30.43	21.88	1.21		22.01	
Profit On Sales	(2.75)	2.51	(10.13)		(2.02)	
Return on Total Assets	(5.42)	9.24	(32.37)	INS.	(4.34)	
Return on Net Worth	36.41	20.54	6.48	DATA	25.84	
C. Financial Structure Ratios:						
Debt Ratio	72.40	38.55	79.05		61.30	
Times Interest Earned	12.52	36.05	1.30		20.71	
D. Activity Ratio:						
Fixed Asset Turnover	77.18	32.50	41.26		54.40	

( ) indicates net losses

District 9 Financial Ratios, 1985

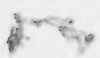
	Group 1	Group 2	Group 3	Group 4	District Average	Insert Your Ratios
A. Liquidity Ratio:						
Current Ratio	4.29	2.26	1.88	2.33	2.92	
B. Profitability Ratios:						
Gross Profit Percentage	28.43	21.59	28.23	14.93	24.60	
Profit On Sales	4.24	0.79	3.81	1.01	2.64	
Return on Total Assets	7.72	3.48	10.12	3.02	6.22	
Return on Net Worth	58.71	24.79	30.15	5.11	34.72	
C. Financial Structure Ratios:						
Debt Ratio:	70.57	59.37	62.32	53.33	63.19	
Times Interest Earned	104.87	29.77	693.11	131.28	182.29	
D. Activity Ratio:						
Fixed Asset Turnover	41.49	89.71	44.27	52.34	60.32	

( ) indicates net losses

Canada Financial Ratios, 1985

	Canada Average	Insert Your Ratios
A. Liquidity Ratio:		
Current Ratio	3.35	
B. Profitability Ratios:		
Gross Profit Percentage	18.26	
Profit On Sales	1.92	
Return on Total Assets	2.58	
Return on Net Worth	(0.79)	
C. Financial Structure Ratios:		
Debate Ratio	57.07	
Times Interest Earned	(11.70)	
D. Activity Ratio:		
Fixed Asset Turnover	27.63	

( ) indicates net losses



5. income and expense, 1985

The following section presents income and expense data for the year of 1985. Contractor organizations can compare their performance to their group or district by using the self evaluator on page 47.

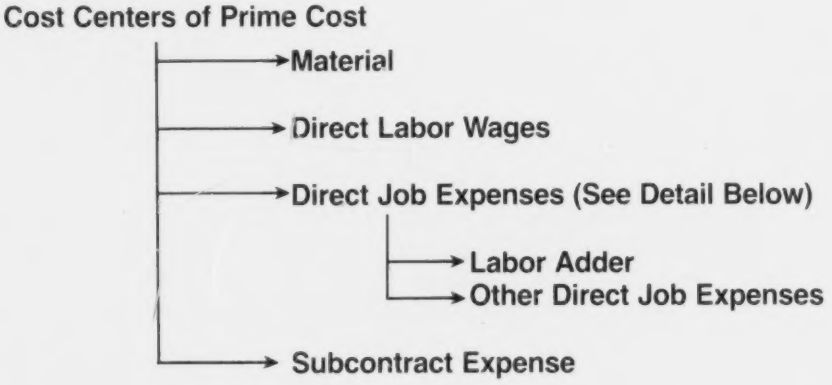
Income and Expense Statement Definitions and Applications

Income and expense statement and detailed overhead expense responses are presented in accordance with account formats specified in the NECA Uniform Chart of Accounts, Index No. 1044. A chart of accounts can be obtained by contacting your local NECA chapter office.

Figures presented for "sales" only include revenue from electrical contracting based on the method of reporting sales. "Other income", where reported by survey respondents, was not included in the calculation or presentation of the income and expense statements.

The presentation of prime cost within the income and expense statement in this report follows the format of an estimate summary. Unless there is a format agreement between estimating and accounting activities as to what cost centers make up prime cost, management information systems for job cost control will generally not hold any real value for effective management decisions.

A new cost center of prime cost has been added to this edition of the financial report. Many contractors are making use of subcontracts to perform specialty components of work. Therefore, the income and expense statements in this report now include a separate "Subcontract Expense" component of prime cost. The exhibit below depicts the presentation of prime cost in this report.



Direct Job Expenses: On the following page is a listing (not all-inclusive) of direct job expenses that may be chargeable to prime cost. In this publication, direct job expenses are broken down into two major subsections—Labor Adder and Other Direct Job Expenses.

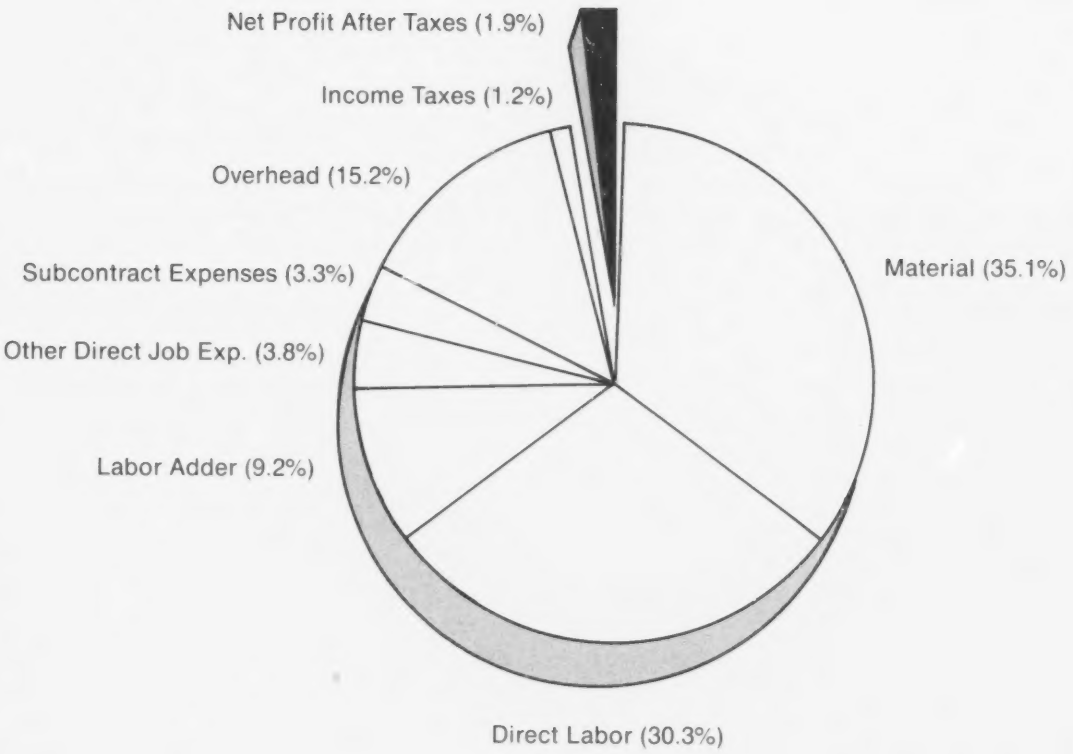
(1) LABOR ADDER (Payroll Taxes and Fringe Benefits on *Direct Labor* Payroll)

- NECA Service Charge.
- National Electrical Benefit Fund. (NEBF)
- Workmen's compensation.
- Public, employers and products liability insurance.
- Federal old age and unemployment insurance. (FICA, FUTA)
- State unemployment insurance.
- Pension, welfare, vacation and other assessments.

(2) OTHER DIRECT JOB EXPENSES

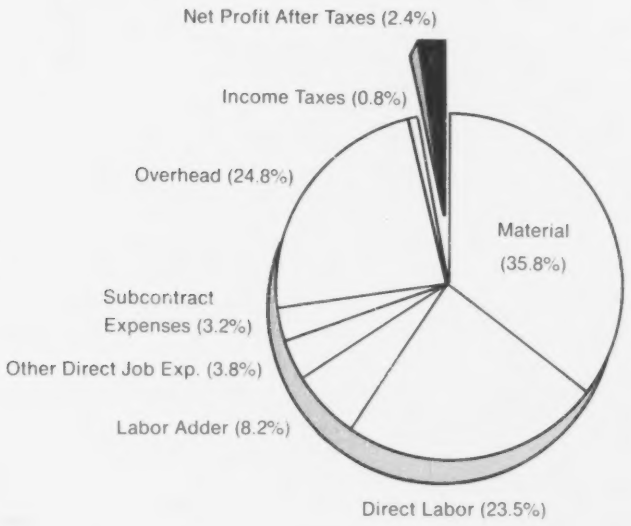
- Permits, inspection fees and special licenses.
- Travel expenses.
- Out-of-town expenses (room and board).
- Equipment rental—specific job use.
- Fire insurance on material and equipment and special insurance needs, when required.
- Performance and payment bonds, when required.
- Depreciation and consumption of tools on the job.
- Job engineering and supervision.
- Working drawings, in-place drawings required by the job.
- Job truck—including driver's wages; depreciation; and operating costs.
- Transportation of men to and from job site
- Freight and drayage other than direct shipment charges.
- Storage and stock man; purchasing and procurement; expediting.
- Job field office expenses
- Estimating changes in the job.
- Energy charge: temporary light and power used on the job.
- Interest on borrowed money to finance the job.
- Reserve for contingency and guarantee of the job.

Average Sales Dollar Distribution, 1985

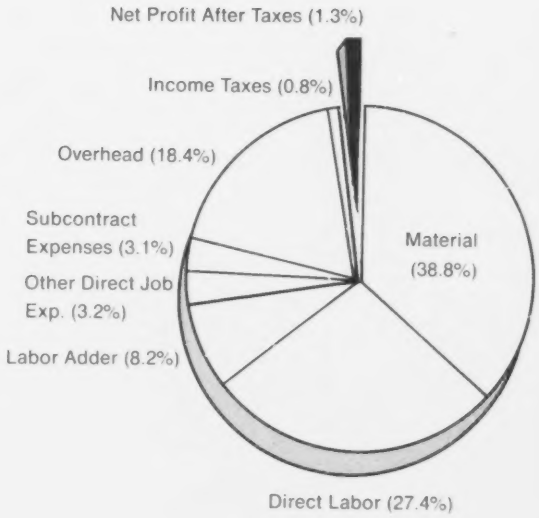


Average Sales Dollar Distribution, 1985 by Direct Labor Payroll Groups

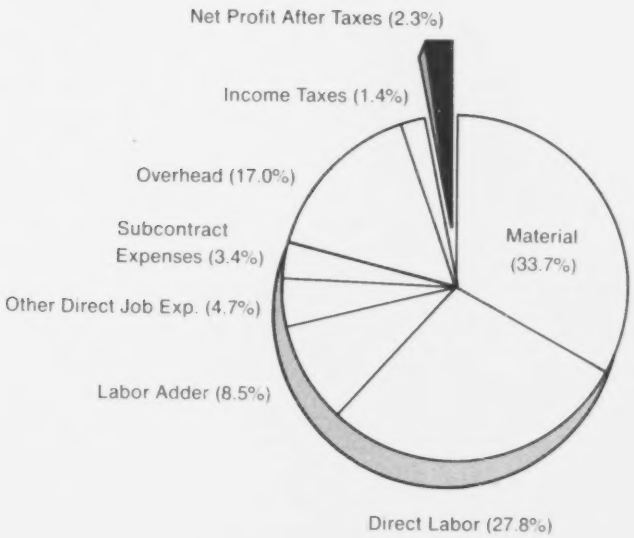
Group 1 Sales Dollar Distribution, 1985



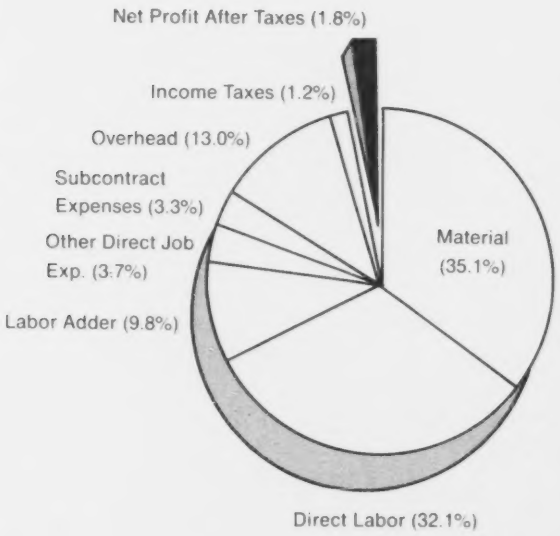
Group 2 Sales Dollar Distribution, 1985



Group 3 Sales Dollar Distribution, 1985



Group 4 Sales Dollar Distribution, 1985



Base Mix—1985
(Material-Labor Ratios)

The base mix schedule below illustrates the material/labor base mix calculations within prime cost. Sales and operating profit before taxes are also shown for your analysis. Compare your facts to the applicable tables. The material/labor base mix is a critical management control point in the construction industry. You can determine the group in district base mix ratios by extracting the facts from the detailed district information that follows.

BASE MIX RATIO CALCULATIONS ARE EXPLAINED BELOW

BASE MIX COMPARATIVE SCHEDULE:

	1985 Financial Performance Report		1985 Your Facts	
Sales	$	%	$	%
Base mix:				
Material	$		$	
Direct Labor	$		$	
Base mix totals	$	100	$	100
Operating profit before taxes	$		$	
% profit on sales		%		%

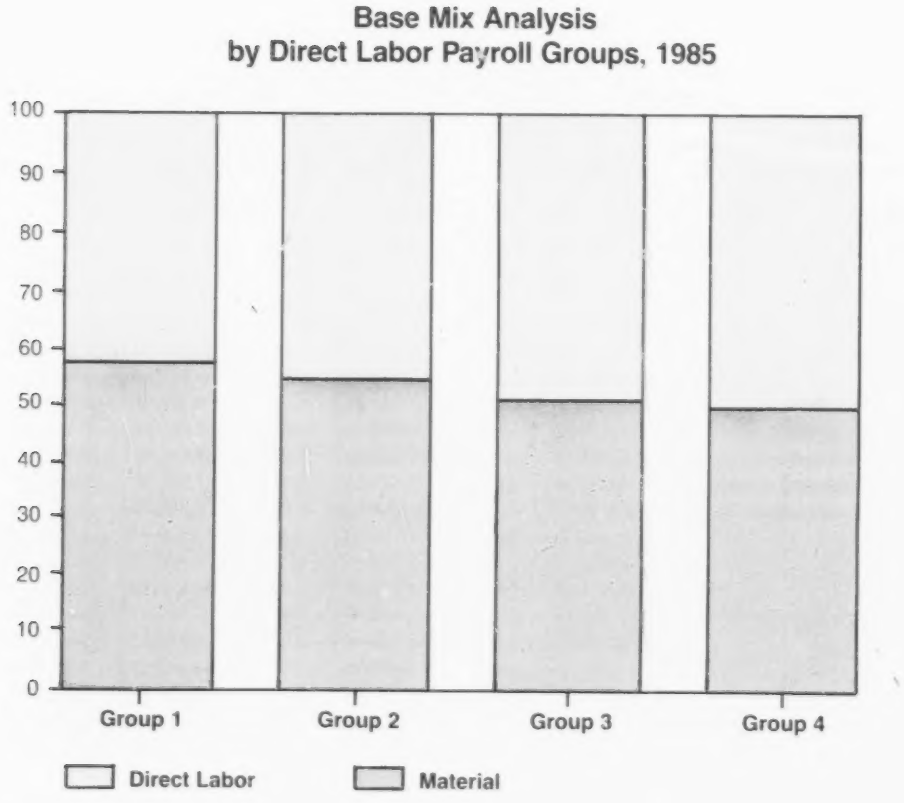
Base mix ratio calculation:

$$\frac{\text{divide Material}}{\text{by Base Mix Total}} = \%\text{ of material to base mix total}$$

$$\frac{\text{divide Direct Labor}}{\text{by Base Mix Total}} = \%\text{ of direct labor to base mix total}$$

Base Mix Analysis by Direct Labor Payroll Groups, 1985

	Group 1	Mix %	Group 2	Mix %	Group 3	Mix %	Group 4	Mix %	Respondent Average	Mix %
Sales	$586,189.11		$1,904,831.60		$5,612,982.29		$18,450,624.90		$4,577,843.84	
Base Mix:										
Material	208,394.39	57.89	696,778.29	54.94	1,891,241.92	51.61	6,485,105.02	50.27	1,607,928.71	54.69
Direct Labor	137,914.56	42.11	521,397.91	45.06	1,563,111.42	48.39	5,928,110.68	49.73	1,385,340.48	45.31
Base Mix Totals	346,308.95	100.00	1,218,176.20	100.00	3,454,353.34	100.00	12,413,215.69	100.00	2,993,269.19	100.00
Operating Profit	18,986.31		39,242.79		209,720.53		578,832.08		141,135.87	
% Operating Profit (loss) on Sales	3.24%		2.06%		3.74%		3.14%		3.08%	



Summary of Income and Expense, 1985

By Direct Labor Payroll Groups

	Group 1 Annual Labor Payroll Under $250,000		Group 2 Annual Labor Payroll $250,001 to $1,000,000		Group 3 Annual Labor Payroll $1,000,001 to $2,500,000		Group 4 Annual Labor Payroll Over $2,500,000	
	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales
Sales	$586,189.11	100.00	$1,904,831.60	100.00	$5,612,982.29	100.00	$18,450,624.90	100.00
Prime Cost:								
Material	208,394.39	35.55	696,778.29	36.58	1,891,241.92	33.69	6,485,105.02	35.15
Direct Labor	137,914.56	23.53	521,397.91	27.37	1,563,111.42	27.85	5,928,110.68	32.13
Labor Adder	36,544.02	6.23	157,028.40	8.24	535,659.02	9.54	1,770,133.31	9.59
Other Direct Expense	21,301.96	3.63	61,473.14	3.23	266,340.42	4.75	680,094.40	3.69
Subcontract Expense	18,818.06	3.21	59,799.58	3.14	191,753.15	3.42	616,378.06	3.34
Total Prime Cost	422,972.99	72.16	1,496,477.32	78.56	4,448,105.93	79.25	15,479,821.47	83.90
Gross Profit	163,216.12	27.84	408,354.28	21.44	1,164,876.36	20.75	2,970,803.44	16.10
Overhead	144,229.81	24.60	369,111.49	19.38	955,155.83	17.02	2,391,971.35	12.96
Operating Profit	18,986.31	3.24	39,242.79	2.06	209,720.53	3.74	578,832.08	3.14
Income Taxes	4,678.60	0.80	14,967.73	0.79	79,249.14	1.41	220,778.84	1.20
Net Profit (Loss)	14,307.72	2.44	24,275.06	1.27	130,471.39	2.32	358,053.24	1.94

Summary of Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000		Group 2 Annual Labor Payroll $250,001 to $1,000,000		Group 3 Annual Labor Payroll $1,000,001 to $2,500,000		Group 4 Annual Labor Payroll Over $2,500,000	
	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales	Average Dollars	% Sales
Advertising and Promotion	2,188.28	0.37	5,291.50	0.28	15,366.41	0.27	40,779.73	0.22
Auto & Truck (incl. rental)	8,661.63	1.48	18,745.74	0.98	52,106.93	0.93	182,945.06	0.99
Bad Debts	3,724.90	0.64	6,032.11	0.32	9,865.42	0.18	25,204.44	0.14
Charitable Contributions	436.98	0.07	1,049.73	0.06	3,896.78	0.07	9,962.02	0.05
Collection Expense	143.29	0.02	45.78	0.00	1,429.05	0.03	108.52	0.00
Depreciation & Amortization	8,393.44	1.43	17,768.80	0.93	41,839.68	0.75	102,445.44	0.56
Dues & Subscriptions	1,584.91	0.27	2,799.47	0.15	6,401.20	0.11	11,907.40	0.06
Overhead Employee Benefits	2,011.31	0.34	6,737.32	0.35	23,266.93	0.41	47,956.50	0.26
Freight & Express	195.82	0.03	360.69	0.02	683.02	0.01	3,860.02	0.02
Heat, Light & Water	2,195.18	0.37	4,368.82	0.23	8,240.49	0.15	29,770.19	0.16
Interest	4,878.03	0.83	10,716.71	0.56	18,787.56	0.33	55,032.87	0.30
Overhead Employee Insurance-General	2,465.98	0.42	7,108.55	0.37	16,915.08	0.30	52,552.16	0.28
Overhead Employee Insurance-Work. Comp.	1,604.39	0.27	3,376.83	0.18	7,827.00	0.14	16,737.69	0.09
Public & Employer's Liability Insurance	7,241.73	1.24	11,906.44	0.63	20,303.93	0.36	27,748.32	0.15
Legal & Accounting	3,385.33	0.58	7,739.00	0.41	17,860.47	0.32	53,308.13	0.29
Miscellaneous	2,263.31	0.39	2,090.52	0.11	4,806.59	0.09	22,952.92	0.12
Office Supplies & Expense	3,841.48	0.66	14,256.81	0.75	38,933.44	0.69	122,560.66	0.66
Pension & Profit Sharing Plans	3,019.41	0.52	8,365.87	0.44	33,943.71	0.60	59,787.76	0.32
Rent	6,709.29	1.14	12,385.43	0.65	29,155.59	0.52	75,682.18	0.41
Repairs & Maintenance	1,682.41	0.29	3,907.28	0.21	8,707.51	0.16	28,305.06	0.15
Plan Bid Bonds, Estim. & Engineer. Expense	1,381.60	0.24	2,580.66	0.14	9,334.44	0.17	4,849.66	0.03
Salaries & Wages—Overhead Personnel	56,472.89	9.63	169,362.03	8.89	465,953.42	8.30	1,135,174.34	6.15
Shop Supplies & Expense	1,315.63	0.22	2,801.99	0.15	6,161.47	0.11	17,033.35	0.09
Small Tools	945.47	0.16	2,443.61	0.13	6,183.12	0.11	22,462.84	0.12
Taxes & Licenses—General	3,125.00	0.53	5,975.44	0.31	13,180.71	0.23	47,911.71	0.26
Taxes, Overhead Payroll	5,343.56	0.91	16,332.17	0.86	33,749.20	0.60	85,244.06	0.46
Telephone, Telegraph & Postage	3,359.56	0.57	5,822.83	0.31	13,326.69	0.24	45,582.85	0.25
Travel (Administrative)	1,719.15	0.29	4,622.62	0.24	11,814.32	0.21	35,693.02	0.19
Other Expenses	3,939.84	0.67	14,116.70	0.74	35,115.63	0.63	28,412.45	0.15
Total Overhead	144,229.81	24.60	369,111.49	19.38	955,155.83	17.02	2,391,971.35	12.96

Respondent Average		Insert Your Figures		Comments
Average Dollars	% Sales	Dollars	% Sales	
4,577,843.84	100.00			
1,607,928.71	35.12			
1,385,340.48	30.26			
422,784.65	9.24			
174,139.63	3.80			
151,880.75	3.32			
3,742,074.22	81.74			
835,769.62	18.26			
694,633.75	15.17			
141,135.87	3.08			
52,885.47	1.16			
88,250.39	1.93			

Respondent Average		Insert Your Figures		Comments
Average Dollars	% Sales	Dollars	% Sales	
11,247.03	0.25			
45,747.36	1.00			
8,806.69	0.19			
2,646.41	0.06			
290.86	0.01			
31,339.78	0.68			
4,340.83	0.09			
13,998.49	0.31			
895.30	0.02			
8,155.77	0.18			
16,848.67	0.37			
14,060.95	0.31			
5,518.34	0.12			
14,067.47	0.31			
14,851.52	0.32			
5,772.20	0.13			
31,230.26	0.68			
18,333.11	0.40			
22,785.09	0.50			
7,658.95	0.17			
3,533.47	0.08			
325,448.76	7.11			
5,011.07	0.11			
5,599.64	0.12			
12,588.29	0.27			
25,959.69	0.57			
12,269.62	0.27			
9,536.14	0.21			
16,092.02	0.35			
694,633.75	15.17			

DISTRICT 1

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	633,072.45	100.00	139.70	422.00	1,805,104.10	100.00	131.56	371.65
Prime Cost:								
Material	199,895.27	31.58	44.11	133.25	646,990.50	35.84	47.15	133.21
Direct Labor	150,016.64	23.70	33.10	100.00	485,701.80	26.91	35.40	100.00
Labor Adder	62,485.45	9.87	13.79	41.65	158,243.20	8.77	11.53	32.58
Other Direct Expense	14,677.00	2.32	3.24	9.78	43,837.80	2.43	3.20	9.03
Subcontracting Expense	26,096.55	4.12	5.76	17.40	37,301.20	2.07	2.72	7.68
Total Prime Cost	453,170.91	71.58	100.00	302.08	1,372,074.50	76.01	100.00	282.49
Gross Profit	179,901.55	28.42	39.70	119.92	433,029.60	23.99	31.56	89.16
Overhead	165,496.00	26.14	36.52	110.32	349,853.50	19.38	25.50	72.03
Operating Profit	14,405.55	2.28	3.18	9.60	83,176.10	4.61	6.06	17.12
Income Taxes	3,584.18	0.57	0.79	2.39	21,588.60	1.20	1.57	4.44
Net Profit (or Loss)	10,821.36	1.71	2.39	7.21	61,587.50	3.41	4.49	12.68

DISTRICT 1

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	1,510.91	0.24	0.33	1.01	6,988.40	0.39	0.51	1.44
Auto & Truck (incl. rental)	7,063.82	1.12	1.56	4.71	18,926.90	1.05	1.38	3.90
Bad Debts	1,193.09	0.19	0.26	0.80	7,661.40	0.42	0.56	1.58
Charitable Contributions	344.09	0.05	0.08	0.23	353.80	0.02	0.03	0.07
Collection Expense	66.64	0.01	0.01	0.04	0.00	0.00	0.00	0.00
Depreciation & Amortization	7,393.27	1.17	1.63	4.93	20,835.30	1.15	1.52	4.29
Dues & Subscriptions	1,262.64	0.20	0.28	0.84	2,343.40	0.13	0.17	0.48
Overhead Employee Benefits	1,422.00	0.22	0.31	0.95	8,246.70	0.46	0.60	1.70
Freight & Express	72.73	0.01	0.02	0.05	1,388.80	0.08	0.10	0.29
Heat, Light & Water	1,801.82	0.28	0.40	1.20	4,846.60	0.27	0.35	1.00
Interest	3,533.00	0.56	0.78	2.36	10,342.10	0.57	0.75	2.13
Overhead Employee Insurance—General	2,613.45	0.41	0.58	1.74	9,495.80	0.53	0.69	1.96
Overhead Employee Insurance—Work. Comp.	720.91	0.11	0.16	0.48	5,974.90	0.33	0.44	1.23
Public & Employer's Liability Insurance	8,401.82	1.33	1.85	5.60	9,025.70	0.50	0.66	1.86
Legal & Accounting	3,481.36	0.55	0.77	2.32	5,552.40	0.31	0.40	1.14
Miscellaneous	1,004.09	0.16	0.22	0.67	3,719.40	0.21	0.27	0.77
Office Supplies & Expense	15,211.27	2.40	3.36	10.14	14,335.20	0.79	1.04	2.95
Pension & Profit Sharing Plans	2,281.73	0.36	0.50	1.52	9,375.50	0.52	0.68	1.93
Rent	4,979.45	0.79	1.10	3.32	7,583.10	0.42	0.55	1.56
Repairs & Maintenance	1,049.27	0.17	0.23	0.70	4,905.30	0.27	0.36	1.01
Plan Bid Bonds, Estim. & Engineer. Expense	413.55	0.07	0.09	0.28	145.00	0.01	0.01	0.03
Salaries & Wages—Overhead Personnel	75,679.27	11.95	16.70	50.45	156,665.80	8.68	11.42	32.26
Shop Supplies & Expense	963.18	0.15	0.21	0.64	2,081.60	0.12	0.15	0.43
Small Tools	246.18	0.04	0.05	0.16	1,906.00	0.11	0.14	0.39
Taxes & Licenses—General	1,145.82	0.18	0.25	0.76	8,934.60	0.49	0.65	1.84
Taxes, Overhead Payroll	7,480.00	1.18	1.65	4.99	15,020.00	0.83	1.09	3.09
Telephone, Telegraph & Postage	3,109.55	0.49	0.69	2.07	6,936.90	0.38	0.51	1.43
Travel (Administrative)	2,843.91	0.45	0.63	1.90	3,530.90	0.20	0.26	0.73
Other Expenses	8,207.18	1.30	1.81	5.47	2,732.00	0.15	0.20	0.56
Total Overhead	165,496.00	26.14	36.52	110.32	349,853.50	19.38	25.50	72.03

DISTRICT 1

Income and Expense, 1985

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Labor Payroll Over $2,500,001				District 1 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
5,148,753.50	100.00	117.78	315.66	12,425,695.50	100.00	114.17	287.98	4,437,512.09	100.00	117.66	305.66
1,846,198.50	35.86	42.23	113.19	4,048,076.88	32.58	37.20	93.82	1,489,444.54	33.56	39.49	102.59
1,631,094.83	31.68	37.31	100.00	4,314,803.38	34.72	39.65	100.00	1,451,777.06	32.72	38.49	100.00
667,057.83	12.96	15.26	40.90	1,412,446.75	11.37	12.98	32.73	502,048.37	11.31	13.31	34.58
109,298.50	2.12	2.50	6.70	447,062.00	3.60	4.11	10.36	138,060.34	3.11	3.66	9.51
117,792.50	2.29	2.69	7.22	660,652.00	5.32	6.07	15.31	190,058.43	4.28	5.04	13.09
4,371,442.17	84.90	100.00	268.01	10,883,041.00	87.58	100.00	252.23	3,771,388.74	84.99	100.00	259.78
777,311.33	15.10	17.78	47.66	1,542,654.50	12.42	14.17	35.75	666,123.34	15.01	17.66	45.88
691,663.33	13.43	15.82	42.40	1,460,797.38	11.76	13.42	33.86	604,438.57	13.62	16.03	41.63
85,648.00	1.66	1.96	5.25	81,857.13	0.66	0.75	1.90	61,684.77	1.39	1.64	4.25
40,881.00	0.79	0.94	2.51	131,622.13	1.06	1.21	3.05	44,387.86	1.00	1.18	3.06
44,767.00	0.87	1.02	2.74	(49,765.00)	(0.40)	(0.46)	(1.15)	17,296.91	0.39	0.46	1.19

DISTRICT 1

Overhead Expenses, 1985

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Labor Payroll Over $2,500,001				District 1 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
4,703.00	0.09	0.11	2.88	17,796.75	0.14	0.16	0.41	7,345.60	0.17	0.19	0.51
30,487.00	0.59	0.70	18.69	62,930.25	0.51	0.58	1.46	27,238.14	0.61	0.72	1.88
21,007.00	0.41	0.48	12.88	15,474.13	0.12	0.14	0.36	9,702.09	0.22	0.26	0.67
2,512.17	0.05	0.06	1.54	10,821.75	0.09	0.10	0.25	3,113.43	0.07	0.08	0.21
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.94	0.00	0.00	0.00
24,426.00	0.47	0.56	14.98	34,265.25	0.28	0.31	0.79	20,295.91	0.46	0.54	1.40
4,556.33	0.09	0.10	2.79	8,952.25	0.07	0.08	0.21	3,893.69	0.09	0.10	0.27
4,158.67	0.08	0.10	2.55	29,893.50	0.24	0.27	0.69	10,348.83	0.23	0.27	0.71
1,425.00	0.03	0.03	0.87	460.13	0.00	0.00	0.01	769.11	0.02	0.02	0.05
6,855.83	0.13	0.16	4.20	14,317.38	0.12	0.13	0.33	6,398.86	0.14	0.17	0.44
37,516.83	0.73	0.86	23.00	34,449.38	0.28	0.32	0.80	18,370.86	0.41	0.49	1.27
5,655.00	0.11	0.13	3.47	44,532.63	0.36	0.41	1.03	14,682.77	0.33	0.39	1.01
6,223.33	0.12	0.14	3.82	6,330.75	0.05	0.06	0.15	4,447.57	0.10	0.12	0.31
18,165.67	0.35	0.42	11.14	17,519.00	0.14	0.16	0.41	12,337.80	0.28	0.33	0.85
13,677.67	0.27	0.31	8.39	27,798.88	0.22	0.26	0.64	11,379.31	0.26	0.30	0.78
3,073.83	0.06	0.07	1.88	8,558.00	0.07	0.08	0.20	3,861.31	0.09	0.10	0.27
30,265.50	0.59	0.69	18.56	54,912.00	0.44	0.50	1.27	26,616.14	0.60	0.71	1.83
15,887.83	0.31	0.36	9.74	35,981.63	0.29	0.33	0.83	14,343.83	0.32	0.38	0.99
15,168.67	0.29	0.35	9.30	48,827.25	0.39	0.45	1.13	17,492.43	0.39	0.46	1.20
8,682.00	0.17	0.20	5.32	7,244.63	0.06	0.07	0.17	4,875.54	0.11	0.13	0.34
830.00	0.02	0.02	0.51	1,110.75	0.01	0.01	0.03	567.57	0.01	0.02	0.04
311,000.17	6.04	7.11	190.69	829,395.00	6.67	7.62	19.22	311,436.89	7.02	8.26	21.45
2,599.83	0.05	0.06	1.59	0.00	0.00	0.00	0.00	1,343.14	0.03	0.04	0.09
1,433.33	0.03	0.03	0.88	13,424.00	0.11	0.12	0.31	3,936.00	0.09	0.10	0.27
6,972.50	0.14	0.16	4.28	20,899.50	0.17	0.19	0.48	8,885.17	0.20	0.24	0.61
42,180.50	0.82	0.96	25.86	22,643.63	0.18	0.21	0.52	19,048.91	0.43	0.51	1.31
12,373.33	0.24	0.28	7.59	28,744.50	0.23	0.26	0.67	11,650.57	0.26	0.31	0.80
22,539.00	0.44	0.52	13.82	31,210.88	0.25	0.29	0.72	12,900.37	0.29	0.34	0.89
37,287.33	0.72	0.85	22.86	32,303.63	0.26	0.30	0.75	17,135.77	0.39	0.45	1.18
691,663.33	13.43	15.82	424.09	1,460,797.38	11.76	13.42	33.86	604,438.57	13.62	16.03	41.63

DISTRICT 2

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	757,635.00	100.00	131.91	451.84	1,990,460.28	100.00	125.43	322.56
Prime Cost:								
Material	213,225.50	28.14	37.12	127.17	632,845.11	31.79	39.88	102.55
Direct Labor	167,676.13	22.13	29.19	100.00	617,090.33	31.00	38.89	100.00
Labor Adder	52,915.50	6.98	9.21	31.56	174,470.83	8.77	10.99	28.27
Other Direct Expense	74,102.38	9.78	12.90	44.19	53,951.94	2.71	3.40	8.74
Subcontracting Expense	66,[illegible].75	8.77	11.57	39.62	108,493.17	5.45	6.84	17.58
Total Prime Cost	57[illegible]3.25	75.81	100.00	342.53	1,586,851.39	79.72	100.00	257.15
Gross Profit	183,286.75	24.19	31.91	109.31	403,608.89	20.28	25.43	65.41
Overhead	145,520.25	19.21	25.34	86.79	404,299.28	20.31	25.48	65.52
Operating Profit	37,766.50	4.98	6.58	22.52	(690.39)	(0.03)	(0.04)	(0.11)
Income Taxes	14,306.50	1.89	2.49	8.53	20,547.50	1.03	1.29	3.33
Net Profit (or Loss)	23,460.00	3.10	4.08	13.99	(21,237.89)	(1.07)	(1.34)	(3.44)

DISTRICT 2

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	1,547.75	0.20	0.27	0.92	3,981.78	0.20	0.25	0.65
Auto & Truck (incl. rental)	3,947.13	0.52	0.69	2.35	15,886.33	0.80	1.00	2.57
Bad Debts	2,711.88	0.36	0.47	1.62	2,258.50	0.11	0.14	0.37
Charitable Contributions	2,028.00	0.27	0.35	1.21	1,206.83	0.06	0.08	0.20
Collection Expense	1,600.88	0.21	0.28	0.95	0.00	0.00	0.00	0.00
Depreciation & Amortization	8,711.25	1.15	1.52	5.20	20,237.94	1.02	1.28	3.28
Dues & Subscriptions	3,041.50	0.40	0.53	1.81	2,969.11	0.15	0.19	0.48
Overhead Employee Benefits	4,485.88	0.59	0.78	2.68	5,897.83	0.30	0.37	0.96
Freight & Express	229.63	0.03	0.04	0.14	418.00	0.02	0.03	0.07
Heat, Light & Water	3,922.13	0.52	0.68	2.34	5,971.33	0.30	0.38	0.97
Interest	4,894.75	0.65	0.85	2.92	10,143.28	0.51	0.64	1.64
Overhead Employee Insurance—General	2,911.63	0.38	0.51	1.74	5,514.89	0.28	0.35	0.89
Overhead Employee Insurance—Work. Comp.	1,621.63	0.21	0.28	0.97	4,732.83	0.24	0.30	0.77
Public & Employer's Liability Insurance	4,034.75	0.53	0.70	2.41	11,490.78	0.58	0.72	1.86
Legal & Accounting	8,255.13	1.09	1.44	4.92	9,879.67	0.50	0.62	1.60
Miscellaneous	3,297.63	0.44	0.57	1.97	3,352.89	0.17	0.21	0.54
Office Supplies & Expense	5,947.75	0.79	1.04	3.55	16,616.78	0.83	1.05	2.69
Pension & Profit Sharing Plans	3,635.50	0.48	0.63	2.17	8,673.61	0.44	0.55	1.41
Rent	11,666.25	1.54	2.03	6.96	16,896.06	0.85	1.06	2.74
Repairs & Maintenance	988.63	0.13	0.17	0.59	3,357.39	0.17	0.21	0.54
Plan Bid Bonds, Estim. & Engineer. Expense	1,600.88	0.21	0.28	0.95	1,648.06	0.08	0.10	0.27
Salaries & Wages—Overhead Personnel	41,409.88	5.47	7.21	24.70	180,570.33	9.07	11.38	29.26
Shop Supplies & Expense	1,636.00	0.22	0.28	0.98	1,797.56	0.09	0.11	0.29
Small Tools	1,855.50	0.24	0.32	1.11	3,128.17	0.16	0.20	0.51
Taxes & Licenses—General	4,423.88	0.58	0.77	2.64	8,049.39	0.40	0.51	1.30
Taxes, Overhead Payroll	4,155.00	0.55	0.72	2.48	22,778.28	1.14	1.44	3.69
Telephone, Telegraph & Postage	3,743.13	0.49	0.65	2.23	5,333.72	0.27	0.34	0.86
Travel (Administrative)	3,564.88	0.47	0.62	2.13	6,106.50	0.31	0.38	0.99
Other Expenses	3,651.50	0.48	0.64	2.18	25,401.44	1.28	1.60	4.12
Total Overhead	145,520.25	19.21	25.34	86.79	404,299.28	20.31	25.48	65.52

DISTRICT 2

Income and Expense, 1985

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Labor Payroll Over $2,500,001				District 2 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
3,840,559.33	100.00	124.23	293.45	14,403,003.88	100.00	126.95	316.59	4,503,918.80	100.00	126.45	317.76
1,217,102.17	31.69	39.37	93.00	4,560,566.75	31.66	40.20	100.25	1,422,104.08	31.57	39.93	100.33
1,308,759.67	34.08	42.33	100.00	4,549,356.75	31.59	40.10	100.00	1,417,411.18	31.47	39.80	100.00
356,226.00	9.28	11.52	27.22	1,424,329.50	9.89	12.55	31.31	427,394.78	9.49	12.00	30.15
103,775.33	2.70	3.36	7.93	439,558.00	3.05	3.87	9.66	142,576.75	3.17	4.00	10.06
105,706.50	2.75	3.42	8.08	371,556.50	2.58	3.27	8.17	152,274.95	3.38	4.28	10.74
3,091,569.67	80.50	100.00	236.22	11,345,367.50	78.77	100.00	249.38	3,561,761.73	79.08	100.00	251.29
748,989.67	19.50	24.23	57.23	3,057,636.38	21.23	26.95	67.21	942,157.08	20.92	26.45	66.47
628,301.17	16.36	20.32	48.01	1,679,028.75	11.66	14.80	36.91	641,089.65	14.23	18.00	45.23
120,688.50	3.14	3.90	9.22	1,378,607.63	9.57	12.15	30.30	301,067.43	6.68	8.45	21.24
35,276.50	0.92	1.14	2.70	123,278.50	0.86	1.09	2.71	42,054.85	0.93	1.18	2.97
85,412.00	2.22	2.76	6.53	1,255,329.13	8.72	11.06	27.59	259,012.58	5.75	7.27	18.27

DISTRICT 2

Overhead Expenses, 1985

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Labor Payroll Over $2,500,001				District 2 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
2,887.17	0.08	0.09	0.22	12,063.13	0.08	0.11	0.27	4,947.05	0.11	0.14	0.35
34,259.33	0.89	1.11	2.62	45,301.25	0.31	0.40	1.00	22,137.43	0.49	0.62	1.56
3,473.67	0.09	0.11	0.27	23,694.63	0.16	0.21	0.52	6,818.68	0.15	0.19	0.48
2,174.50	0.06	0.07	0.17	13,136.38	0.09	0.12	0.29	3,902.13	0.09	0.11	0.28
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.18	0.01	0.01	0.02
22,531.50	0.59	0.73	1.72	71,976.63	0.50	0.63	1.58	28,624.38	0.64	0.80	2.02
3,761.67	0.10	0.12	0.29	12,040.75	0.08	0.11	0.26	4,916.80	0.11	0.14	0.35
30,852.50	0.80	1.00	2.36	27,353.88	0.19	0.24	0.60	13,649.85	0.30	0.38	0.96
86.67	0.00	0.00	0.01	4,164.38	0.03	0.04	0.09	1,079.90	0.02	0.03	0.08
4,339.50	0.11	0.14	0.33	13,006.50	0.09	0.11	0.29	6,723.75	0.15	0.19	0.47
17,631.00	0.46	0.57	1.35	35,104.88	0.24	0.31	0.77	15,209.05	0.34	0.43	1.07
12,498.83	0.33	0.40	0.96	19,912.75	0.14	0.18	0.44	8,921.40	0.20	0.25	0.63
3,752.00	0.10	0.12	0.29	1,446.13	0.01	0.01	0.03	3,306.13	0.07	0.09	0.23
10,010.17	0.26	0.32	0.76	10,460.00	0.07	0.09	0.23	9,571.33	0.21	0.27	0.68
13,474.17	0.35	0.44	1.03	58,711.75	0.41	0.52	1.29	19,860.35	0.44	0.56	1.40
4,363.33	0.11	0.14	0.33	13,408.75	0.09	0.12	0.29	5,504.58	0.12	0.15	0.39
29,782.50	0.78	0.96	2.28	128,975.00	0.90	1.14	2.84	38,929.48	0.86	1.09	2.75
17,267.00	0.45	0.56	1.32	58,252.25	0.40	0.51	1.28	18,870.73	0.42	0.53	1.33
18,319.17	0.48	0.59	1.40	52,034.75	0.36	0.46	1.14	23,091.30	0.51	0.65	1.63
2,868.83	0.07	0.09	0.22	16,201.63	0.11	0.14	0.36	5,379.20	0.12	0.15	0.38
0.00	0.00	0.00	0.00	4,682.25	0.03	0.04	0.10	1,998.25	0.04	0.06	0.14
319,204.00	8.31	10.32	24.39	861,192.75	5.98	7.59	18.93	309,657.78	6.88	8.69	21.85
0.00	0.00	0.00	0.00	25,623.88	0.18	0.23	0.56	6,260.88	0.14	0.18	0.44
3,632.67	0.09	0.12	0.28	181.63	0.00	0.00	0.00	2,360.00	0.05	0.07	0.17
4,806.67	0.13	0.16	0.37	44,454.25	0.31	0.39	0.98	14,118.85	0.31	0.40	1.00
20,808.67	0.54	0.67	1.59	44,357.88	0.31	0.39	0.98	23,074.10	0.51	0.65	1.63
10,136.17	0.26	0.33	0.77	27,272.25	0.19	0.24	0.60	10,123.68	0.22	0.28	0.71
10,381.67	0.27	0.34	0.79	27,460.00	0.19	0.24	0.60	10,510.15	0.23	0.30	0.74
24,997.83	0.65	0.81	1.91	26,558.50	0.18	0.23	0.58	21,222.33	0.47	0.60	1.50
628,301.17	16.36	20.32	48.01	1,679,028.75	11.66	14.80	36.91	641,089.65	14.23	18.00	45.23

DISTRICT 3

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	545,254.75	100.00	151.45	439.95	2,083,318.61	100.00	129.49	424.70
Prime Cost:								
Material	199,284.88	36.55	55.35	160.80	910,185.06	43.69	56.57	185.55
Direct Labor	123,935.38	22.73	34.42	100.00	490,539.11	23.55	30.49	100.00
Labor Adder	25,353.00	4.65	7.04	20.46	113,665.44	5.46	7.06	23.17
Other Direct Expense	7,568.63	1.39	2.10	6.11	51,733.33	2.48	3.22	10.55
Subcontracting Expense	3,882.63	0.71	1.08	3.13	42,777.44	2.05	2.66	8.72
Total Prime Cost	360,024.50	66.03	100.00	290.49	1,608,900.39	77.23	100.00	327.99
Gross Profit	185,230.25	33.97	51.45	149.46	474,418.22	22.77	29.49	96.71
Overhead	154,978.50	28.42	43.05	125.05	403,713.61	19.38	25.09	82.30
Operating Profit	30,251.75	5.55	8.40	24.41	70,704.61	3.39	4.39	14.41
Income Taxes	5,176.13	0.95	1.44	4.18	14,669.61	0.70	0.91	2.99
Net Profit (or Loss)	25,075.63	4.60	6.96	20.23	56,035.00	2.69	3.48	11.42

DISTRICT 3

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	2,702.13	0.50	0.75	2.18	4,183.39	0.20	0.26	0.85
Auto & Truck (incl. rental)	15,486.38	2.84	4.30	12.50	20,328.61	0.98	1.26	4.14
Bad Debts	2,697.50	0.49	0.75	2.18	5,622.28	0.27	0.35	1.15
Charitable Contributions	167.75	0.03	0.05	0.14	1,791.56	0.09	0.11	0.37
Collection Expense	68.00	0.01	0.02	0.05	28.22	0.00	0.00	0.01
Depreciation & Amortization	11,697.63	2.15	3.25	9.44	23,401.78	1.12	1.45	4.77
Dues & Subscriptions	2,192.63	0.40	0.61	1.77	3,739.28	0.18	0.23	0.76
Overhead Employee Benefits	630.00	0.12	0.17	0.51	9,416.44	0.45	0.59	1.92
Freight & Express	251.88	0.05	0.07	0.20	89.17	0.00	0.01	0.02
Heat, Light & Water	1,900.88	0.35	0.53	1.53	4,189.06	0.20	0.26	0.85
Interest	4,090.63	0.75	1.14	3.30	6,636.17	0.32	0.41	1.35
Overhead Employee Insurance—General	1,614.00	0.30	0.45	1.30	10,503.83	0.50	0.65	2.14
Overhead Employee Insurance—Work. Comp.	3,257.13	0.60	0.90	2.63	3,194.06	0.15	0.20	0.65
Public & Employer's Liability Insurance	10,987.13	2.02	3.05	8.87	12,291.22	0.59	0.76	2.51
Legal & Accounting	2,669.88	0.49	0.74	2.15	7,761.11	0.37	0.48	1.58
Miscellaneous	2,479.50	0.45	0.69	2.00	2,215.78	0.11	0.14	0.45
Office Supplies & Expense	2,750.00	0.50	0.76	2.22	22,785.33	1.09	1.42	4.64
Pension & Profit Sharing Plans	3,424.25	0.63	0.95	2.76	7,878.67	0.38	0.49	1.61
Rent	1,842.25	0.34	0.51	1.49	10,870.89	0.52	0.68	2.22
Repairs & Maintenance	4,069.50	0.75	1.13	3.28	4,778.11	0.23	0.30	0.97
Plan Bid Bonds, Estim. & Engineer. Expense	1,053.88	0.19	0.29	0.85	7,830.44	0.38	0.49	1.60
Salaries & Wages—Overhead Personnel	63,313.13	11.61	17.59	51.09	177,748.06	8.53	11.05	36.24
Shop Supplies & Expense	1,178.88	0.22	0.33	0.95	4,992.61	0.24	0.31	1.02
Small Tools	872.13	0.16	0.24	0.70	2,974.06	0.14	0.18	0.61
Taxes & Licenses—General	2,957.25	0.54	0.82	2.39	7,318.67	0.35	0.45	1.49
Taxes, Overhead Payroll	2,687.25	0.49	0.75	2.17	19,987.61	0.96	1.24	4.07
Telephone, Telegraph & Postage	3,649.13	0.67	1.01	2.94	4,966.83	0.24	0.31	1.01
Travel (Administrative)	2,062.13	0.38	0.57	1.66	3,136.28	0.15	0.19	0.64
Other Expenses	2,225.75	0.41	0.62	1.80	13,054.11	0.63	0.81	2.66
Total Overhead	154,978.58	28.42	43.05	125.05	403,713.63	19.38	25.09	82.30

DISTRICT 3

Income and Expense, 1985

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Labor Payroll Over $2,500,001				District 3 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
5,497,723.14	100.00	114.18	358.00	15,903,963.56	100.00	120.12	315.92	5,320,988.26	100.00	120.99	339.23
2,178,132.57	39.62	45.24	141.83	5,119,932.33	32.19	38.67	101.70	1,888,188.79	35.49	42.93	120.38
1,535,688.86	27.93	31.89	100.00	5,034,152.11	31.65	38.02	100.00	1,568,532.81	29.48	35.67	100.00
469,527.00	8.54	9.75	30.57	1,729,780.67	10.88	13.06	34.36	502,464.69	9.44	11.43	32.03
435,374.43	7.92	9.04	28.35	861,499.67	5.42	6.51	17.11	280,782.55	5.28	6.38	17.90
196,103.86	3.57	4.07	12.77	495,182.56	3.11	3.74	9.84	157,867.26	2.97	3.59	10.06
4,814,826.71	87.58	100.00	313.53	13,240,547.33	83.25	100.00	263.01	4,397,836.10	82.65	100.00	280.38
682,896.43	12.42	14.18	44.47	2,663,416.22	16.75	20.12	52.91	923,152.17	17.35	20.99	58.85
731,727.43	13.31	15.20	47.65	2,407,128.33	15.14	18.18	47.82	840,307.62	15.79	19.11	53.57
(48,831.00)	(0.89)	(1.01)	(3.18)	256,287.89	1.61	1.94	5.09	82,844.55	1.56	1.88	5.28
54,917.57	1.00	1.14	3.58	148,074.44	0.93	1.12	2.94	48,156.07	0.91	1.09	3.07
(103,748.57)	(1.89)	(2.15)	(6.76)	108,213.44	0.68	0.82	2.15	34,688.48	0.65	0.79	2.21

DISTRICT 3

Overhead Expenses, 1985

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Labor Payroll Over $2,500,001				District 3 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
4,793.43	0.09	0.10	0.31	21,978.11	0.14	0.17	0.44	7,816.07	0.15	0.18	0.50
52,578.14	0.96	1.09	3.42	513,631.56	3.23	3.88	10.20	130,488.98	2.45	2.97	8.32
2,409.00	0.04	0.05	0.16	(6,150.89)	(0.04)	(0.05)	(0.12)	2,006.81	0.04	0.05	0.13
2,698.14	0.05	0.06	0.18	5,882.67	0.04	0.04	0.12	2,510.02	0.05	0.06	0.16
80.43	0.00	0.00	0.01	118.00	0.00	0.00	0.00	63.74	0.00	0.00	0.00
33,396.86	0.61	0.69	2.17	128,073.89	0.81	0.97	2.54	45,268.00	0.85	1.03	2.89
6,475.57	0.12	0.13	0.42	16,192.00	0.10	0.12	0.32	6,569.17	0.12	0.15	0.42
19,784.29	0.36	0.41	1.29	68,765.89	0.43	0.52	1.37	22,188.55	0.42	0.50	1.41
304.29	0.01	0.01	0.02	2,996.00	0.02	0.02	0.06	778.90	0.01	0.02	0.05
11,399.00	0.21	0.24	0.74	28,468.11	0.18	0.22	0.57	10,157.52	0.19	0.23	0.65
12,692.71	0.25	0.28	0.89	86,699.22	0.55	0.65	1.72	24,483.76	0.46	0.56	1.56
21,921.00	0.40	0.46	1.43	47,211.33	0.30	0.36	0.94	18,579.29	0.35	0.42	1.18
9,972.14	0.18	0.21	0.65	39,284.89	0.25	0.30	0.78	12,069.50	0.23	0.27	0.77
11,229.00	0.20	0.23	0.73	52,101.11	0.33	0.39	1.03	20,396.48	0.38	0.46	1.30
18,935.14	0.34	0.39	1.23	46,173.67	0.29	0.35	0.92	16,884.95	0.32	0.38	1.08
9,254.57	0.17	0.19	0.60	33,646.67	0.21	0.25	0.67	10,174.33	0.19	0.23	0.65
40,368.86	0.73	0.84	2.63	82,452.22	0.52	0.62	1.64	34,685.43	0.65	0.79	2.21
15,103.29	0.27	0.31	0.98	48,705.33	0.31	0.37	0.97	16,982.88	0.32	0.39	1.08
19,473.29	0.35	0.40	1.27	35,774.22	0.22	0.27	0.71	15,921.31	0.30	0.36	1.02
6,976.57	0.13	0.14	0.45	49,955.22	0.31	0.38	0.99	14,690.36	0.28	0.33	0.94
7,293.43	0.13	0.15	0.47	7,674.89	0.05	0.06	0.15	6,416.83	0.12	0.15	0.41
381,121.86	6.93	7.92	24.82	1,130,879.22	7.11	8.54	22.46	394,088.95	7.41	8.96	25.12
2,744.14	0.05	0.06	0.18	27,773.22	0.17	0.21	0.55	8,773.00	0.16	0.20	0.56
1,938.43	0.04	0.04	0.13	31,540.89	0.20	0.24	0.63	8,522.55	0.16	0.19	0.54
15,597.29	0.28	0.32	1.02	51,054.44	0.32	0.39	1.01	17,239.64	0.32	0.39	1.10
17,809.57	0.32	0.37	1.16	124,146.33	0.78	0.94	2.47	38,649.02	0.73	0.88	2.46
12,063.43	0.22	0.25	0.79	41,733.67	0.26	0.32	0.83	13,777.21	0.26	0.31	0.88
12,867.29	0.23	0.27	0.84	39,493.11	0.25	0.30	0.78	12,344.26	0.23	0.28	0.79
(20,553.71)	(0.37)	(0.43)	(1.34)	(349,126.67)	(2.20)	(2.64)	(6.94)	(72,219.90)	(1.36)	(1.64)	(4.60)
731,727.43	13.31	15.20	47.65	2,407,128.33	15.14	18.18	47.82	840,307.61	15.79	19.11	53.57

DISTRICT 4

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	499,758.78	100.00	137.15	414.24	1,632,004.71	100.00	127.73	332.99
Prime Cost:								
Material	166,316.00	33.28	45.64	137.85	519,963.14	31.86	40.69	106.09
Direct Labor	120,645.61	24.14	33.11	100.00	490,112.14	30.03	38.36	100.00
Labor Adder	29,337.04	5.87	8.05	24.32	169,176.57	10.37	13.24	34.52
Other Direct Expense	19,741.22	3.95	5.42	16.36	56,399.11	3.46	4.41	11.51
Subcontracting Expense	28,342.17	5.67	7.78	23.49	42,077.25	2.58	3.29	8.59
Total Prime Cost	364,382.04	72.91	100.00	302.03	1,277,728.21	78.29	100.00	260.70
Gross Profit	135,376.74	27.09	37.15	112.21	354,276.50	21.71	27.73	72.28
Overhead	112,912.26	22.59	30.99	93.59	317,026.29	19.43	24.81	64.68
Operating Profit	22,464.48	4.50	6.17	18.62	37,250.21	2.28	2.92	7.60
Income Taxes	2,788.26	0.56	0.77	2.31	9,540.04	0.58	0.75	1.95
Net Profit (or Loss)	19,676.22	3.94	5.40	16.31	27,710.18	1.70	2.17	5.65

DISTRICT 4

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	2,111.04	0.42	0.58	1.75	4,114.36	0.25	0.32	0.84
Auto & Truck (incl. rental)	6,732.74	1.35	1.85	5.58	16,068.07	0.98	1.26	3.28
Bad Debts	2,266.61	0.45	0.62	1.88	3,660.11	0.22	0.29	0.75
Charitable Contributions	154.83	0.03	0.04	0.13	770.00	0.05	0.06	0.16
Collection Expense	2.61	0.00	0.00	0.00	12.04	0.00	0.00	0.00
Depreciation & Amortization	6,736.91	1.35	1.85	5.58	15,315.64	0.94	1.20	3.12
Dues & Subscriptions	959.30	0.19	0.26	0.80	2,798.75	0.17	0.22	0.57
Overhead Employee Benefits	752.91	0.15	0.21	0.62	3,112.71	0.19	0.24	0.64
Freight & Express	69.78	0.01	0.02	0.06	260.64	0.02	0.02	0.05
Heat, Light & Water	1,891.35	0.38	0.52	1.57	4,520.93	0.28	0.35	0.92
Interest	5,438.26	1.09	1.49	4.51	7,503.68	0.46	0.59	1.53
Overhead Employee Insurance—General	1,948.57	0.39	0.53	1.62	6,832.29	0.42	0.53	1.39
Overhead Employee Insurance—Work. Comp.	1,338.17	0.27	0.37	1.11	3,797.29	0.23	0.30	0.77
Public & Employer's Liability Insurance	6,162.83	1.23	1.69	5.11	9,992.89	0.61	0.78	2.04
Legal & Accounting	3,313.17	0.66	0.91	2.75	6,482.50	0.40	0.51	1.32
Miscellaneous	758.78	0.15	0.21	0.63	1,269.54	0.08	0.10	0.26
Office Supplies & Expense	2,527.78	0.51	0.69	2.10	12,703.68	0.78	0.99	2.59
Pension & Profit Sharing Plans	2,217.57	0.44	0.61	1.84	7,033.43	0.43	0.55	1.44
Rent	5,510.17	1.10	1.51	4.57	7,908.07	0.48	0.62	1.61
Repairs & Maintenance	1,259.48	0.25	0.35	1.04	4,494.00	0.28	0.35	0.92
Plan Bid Bonds, Estim. & Engineer. Expense	438.78	0.09	0.12	0.36	1,046.04	0.06	0.08	0.21
Salaries & Wages—Overhead Personnel	44,377.70	8.88	12.18	36.78	155,952.07	9.56	12.21	31.82
Shop Supplies & Expense	701.22	0.14	0.19	0.58	2,082.18	0.13	0.16	0.42
Small Tools	946.87	0.19	0.26	0.78	1,742.11	0.11	0.14	0.36
Taxes & Licenses—General	3,757.26	0.75	1.03	3.11	5,358.14	0.33	0.42	1.09
Taxes, Overhead Payroll	4,247.39	0.85	1.17	3.52	15,966.39	0.98	1.25	3.26
Telephone, Telegraph & Postage	3,106.65	0.62	0.85	2.58	5,210.68	0.32	0.41	1.06
Travel (Administrative)	1,414.78	0.28	0.39	1.17	4,113.75	0.25	0.32	0.84
Other Expenses	1,768.74	0.35	0.49	1.47	6,904.32	0.42	0.54	1.41
Total Overhead	112,912.26	22.59	30.99	93.59	317,026.29	19.43	24.81	64.68

DISTRICT 4

Income and Expense, 1985

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Labor Payroll Over $2,500,001				District 4 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
5,329,895.85	100.00	129.59	333.53	15,706,817.21	100.00	121.39	304.79	4,440,700.91	100.00	124.25	316.56
1,668,972.77	31.31	40.58	104.44	5,015,218.43	31.93	38.76	97.32	1,414,024.87	31.84	39.56	100.80
1,598,036.38	29.98	38.85	100.00	5,153,252.57	32.81	39.83	100.00	1,402,794.85	31.59	39.25	100.00
457,210.69	8.58	11.12	28.61	1,612,468.57	10.27	12.46	31.29	434,999.94	9.80	12.17	31.01
198,162.31	3.72	4.82	12.40	475,135.43	3.03	3.67	9.22	144,374.73	3.25	4.04	10.29
190,652.77	3.58	4.64	11.93	682,931.93	4.35	5.28	13.25	177,814.95	4.00	4.98	12.68
4,113,034.92	77.17	100.00	257.38	12,939,006.93	82.38	100.00	251.08	3,574,009.33	80.48	100.00	254.78
1,216,860.92	22.83	29.59	76.15	2,767,810.29	17.62	21.39	53.71	866,691.58	19.52	24.25	61.78
913,512.54	17.14	22.21	57.16	2,646,236.71	16.85	20.45	51.35	774,316.60	17.44	21.67	55.20
303,348.38	5.69	7.38	18.98	121,573.57	0.77	0.94	2.36	92,374.97	2.08	2.58	6.59
27,697.23	0.52	0.67	1.73	158,594.29	1.01	1.23	3.08	37,328.65	0.84	1.04	2.66
275,651.15	5.17	6.70	17.25	(37,020.71)	(0.24)	(0.29)	(0.72)	55,046.32	1.24	1.54	3.92

DISTRICT 4

Overhead Expenses, 1985

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Labor Payroll Over $2,500,001				District 4 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
9,944.08	0.19	0.24	0.62	70,339.14	0.45	0.54	1.36	16,381.76	0.37	0.46	1.17
59,790.08	1.12	1.45	3.74	222,886.00	1.42	1.72	4.33	57,723.51	1.30	1.62	4.11
13,649.23	0.26	0.33	0.85	31,726.71	0.20	0.25	0.62	9,951.65	0.22	0.28	0.71
3,080.62	0.06	0.07	0.19	10,716.29	0.07	0.08	0.21	2,758.94	0.06	0.08	0.20
0.00	0.00	0.00	0.00	22.00	0.00	0.00	0.00	9.04	0.00	0.00	0.00
42,617.62	0.80	1.04	2.67	121,661.57	0.77	0.94	2.36	36,424.08	0.82	1.02	2.60
5,549.00	0.10	0.13	0.35	10,217.64	0.07	0.08	0.20	4,046.32	0.09	0.11	0.29
8,289.15	0.16	0.20	0.52	38,332.00	0.24	0.30	0.74	9,601.03	0.22	0.27	0.68
571.54	0.01	0.01	0.04	5,967.50	0.04	0.05	0.12	1,280.49	0.03	0.04	0.09
9,790.62	0.18	0.24	0.61	44,850.07	0.29	0.35	0.87	11,862.38	0.27	0.33	0.85
17,153.92	0.32	0.42	1.07	19,058.64	0.12	0.15	0.37	10,576.99	0.24	0.30	0.75
27,519.31	0.52	0.67	1.72	67,561.79	0.43	0.52	1.31	19,740.22	0.44	0.55	1.41
7,860.85	0.15	0.19	0.49	18,119.07	0.12	0.14	0.35	6,320.00	0.14	0.18	0.45
14,425.62	0.27	0.35	0.90	24,907.29	0.16	0.19	0.48	12,279.24	0.28	0.34	0.88
22,295.92	0.42	0.54	1.40	66,919.14	0.43	0.52	1.30	19,031.13	0.43	0.53	1.36
2,116.69	0.04	0.05	0.13	5,710.71	0.04	0.04	0.11	2,057.26	0.05	0.06	0.15
42,456.46	0.80	1.03	2.66	157,895.00	1.01	1.22	3.06	40,721.87	0.92	1.14	2.90
22,283.08	0.42	0.54	1.39	58,354.86	0.37	0.45	1.13	17,366.51	0.39	0.49	1.24
31,364.15	0.59	0.76	1.96	78,142.57	0.50	0.60	1.52	23,716.54	0.53	0.66	1.69
11,837.15	0.22	0.29	0.74	29,331.57	0.19	0.23	0.57	9,222.12	0.21	0.26	0.66
617.08	0.01	0.02	0.04	6,342.07	0.04	0.05	0.12	1,746.05	0.04	0.05	0.12
451,462.54	8.47	10.98	28.25	1,098,785.36	7.00	8.49	21.32	341,530.17	7.69	9.56	24.35
6,471.62	0.12	0.16	0.40	3,417.14	0.02	0.03	0.07	2,646.13	0.06	0.07	0.19
11,497.08	0.22	0.28	0.72	39,627.00	0.25	0.31	0.77	9,933.29	0.22	0.28	0.71
12,769.46	0.24	0.31	0.80	53,337.21	0.34	0.41	1.04	14,732.94	0.33	0.41	1.05
29,133.69	0.55	0.71	1.82	72,087.00	0.46	0.56	1.40	24,778.27	0.56	0.69	1.77
14,329.00	0.27	0.35	0.90	42,543.93	0.27	0.33	0.83	12,810.82	0.29	0.36	0.91
9,040.77	0.17	0.22	0.57	44,783.79	0.29	0.35	0.87	11,438.82	0.26	0.32	0.82
25,596.23	0.48	0.62	1.60	202,593.64	1.29	1.57	3.93	43,629.03	0.98	1.22	3.11
913,512.54	17.14	22.21	57.16	2,646,236.70	16.85	20.45	51.35	774,316.60	17.44	21.67	55.20

DISTRICT 5

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	496,305.93	110.00	140.27	434.47	1,579,051.56	100.00	126.25	381.86
Prime Cost:								
Material	174,550.21	35.17	49.33	152.80	658,929.22	41.73	52.68	159.35
Direct Labor	114,232.79	23.02	32.28	100.00	413,517.44	26.19	33.06	100.00
Labor Adder	30,725.21	6.19	8.68	26.90	89,168.67	5.65	7.13	21.56
Other Direct Expense	25,882.86	5.22	7.32	22.66	33,917.44	2.15	2.71	8.20
Subcontracting Expense	8,439.64	1.70	2.39	7.39	55,170.56	3.49	4.41	13.34
Total Prime Cost	353,830.71	71.29	100.00	309.75	1,250,703.33	79.21	100.00	302.45
Gross Profit	142,475.21	28.71	40.27	124.72	328,348.22	20.79	26.25	79.40
Overhead	141,964.07	28.60	40.12	124.28	280,493.56	17.76	22.43	67.83
Operating Profit	511.14	0.10	0.14	0.45	47,854.67	3.03	3.83	11.57
Income Taxes	3,496.14	0.70	0.99	3.06	7,910.11	0.50	0.63	1.91
Net Profit (or Loss)	(2,985.00)	(0.60)	(0.84)	(2.61)	39,944.56	2.53	3.19	9.66

DISTRICT 5

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	2,787.29	0.56	0.79	2.44	4,465.11	0.28	0.36	1.08
Auto & Truck (incl. rental)	7,987.71	1.61	2.26	6.99	20,182.44	1.28	1.61	4.88
Bad Debts	4,028.43	0.81	1.14	3.53	8,609.44	0.55	0.69	2.08
Charitable Contributions	857.57	0.17	0.24	0.75	589.78	0.04	0.05	0.14
Collection Expense	222.50	0.04	0.06	0.19	2.00	0.00	0.00	0.00
Depreciation & Amortization	9,901.57	2.00	2.80	8.67	20,825.44	1.32	1.67	5.04
Dues & Subscriptions	1,219.64	0.25	0.34	1.07	1,667.56	0.11	0.13	0.40
Overhead Employee Benefits	3,754.79	0.76	1.06	3.29	1,009.00	0.06	0.08	0.24
Freight & Express	248.36	0.05	0.07	0.22	37.00	0.00	0.00	0.01
Heat, Light & Water	2,711.50	0.55	0.77	2.37	2,796.56	0.18	0.22	0.68
Interest	2,197.86	0.44	0.62	1.92	11,193.78	0.71	0.89	2.71
Overhead Employee Insurance—General	1,367.00	0.28	0.39	1.20	11,786.67	0.75	0.94	2.85
Overhead Employee Insurance—Work. Comp.	2,267.57	0.46	0.64	1.99	1,411.56	0.09	0.11	0.34
Public & Employer's Liability Insurance	9,025.00	1.82	2.55	7.90	5,315.33	0.34	0.42	1.29
Legal & Accounting	2,499.36	0.50	0.71	2.19	5,474.44	0.35	0.44	1.32
Miscellaneous	1,213.71	0.24	0.34	1.06	1,580.11	0.10	0.13	0.38
Office Supplies & Expense	2,269.36	0.46	0.64	1.99	1,735.78	0.11	0.14	0.42
Pension & Profit Sharing Plans	2,301.29	0.46	0.65	2.01	8,094.11	0.51	0.65	1.96
Rent	5,133.93	1.03	1.45	4.49	10,244.78	0.65	0.82	2.48
Repairs & Maintenance	3,107.57	0.63	0.88	2.72	6,225.89	0.39	0.50	1.51
Plan Bid Bonds, Estim. & Engineer. Expense	515.79	0.10	0.15	0.45	1,526.22	0.10	0.12	0.37
Salaries & Wages—Overhead Personnel	60,923.50	12.28	17.22	53.33	125,836.89	7.97	10.06	30.43
Shop Supplies & Expense	1,137.86	0.23	0.32	1.00	436.56	0.03	0.03	0.11
Small Tools	413.50	0.08	0.12	0.36	2,638.67	0.17	0.21	0.64
Taxes & Licenses—General	3,386.86	0.68	0.96	2.96	2,528.22	0.16	0.20	0.61
Taxes, Overhead Payroll	6,156.50	1.24	1.74	5.39	9,172.33	0.58	0.73	2.22
Telephone, Telegraph & Postage	1,977.57	0.40	0.56	1.73	4,643.22	0.29	0.37	1.12
Travel (Administrative)	1,126.57	0.23	0.32	0.99	4,536.00	0.29	0.36	1.10
Other Expenses	1,223.93	0.25	0.35	1.07	5,928.67	0.38	0.47	1.43
Total Overhead	141,964.07	28.60	40.12	124.28	280,493.56	17.76	22.43	67.83

DISTRICT 5

Income and Expense, 1985

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Labor Payroll Over $2,500,001				District 5 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
5,356,645.00	100.00	126.13	379.25	13,694,922.80	100.00	118.49	344.68	3,470,654.41	100.00	122.06	360.16
2,166,162.00	40.44	51.01	153.36	5,663,558.80	41.36	49.00	142.54	1,417,390.88	40.84	49.85	147.09
1,412,429.00	26.37	33.26	100.00	3,973,251.00	29.01	34.38	100.00	963,652.72	27.77	33.89	100.00
398,402.50	7.44	9.38	28.21	1,148,399.40	8.39	9.94	28.90	267,758.69	7.71	9.42	27.79
229,938.50	4.29	5.41	16.28	487,791.00	3.56	4.22	12.28	125,822.69	3.63	4.43	13.06
40,026.75	0.75	0.94	2.83	284,603.60	2.08	2.46	7.16	68,681.72	1.98	2.42	7.13
4,246,958.75	79.28	100.00	300.68	11,557,603.80	84.39	100.00	290.89	2,843,306.69	81.92	100.00	295.06
1,109,686.25	20.72	26.13	78.57	2,137,319.00	15.61	18.49	53.79	627,347.72	18.08	22.06	65.10
822,031.50	15.35	19.36	58.20	1,925,881.60	14.06	16.66	48.47	544,671.03	15.69	19.16	56.52
287,654.75	5.37	6.77	20.37	211,437.40	1.54	1.83	5.32	82,676.69	2.38	2.91	8.58
180,746.25	3.37	4.26	12.80	69,464.60	0.51	0.60	1.75	37,201.41	1.07	1.31	3.86
106,908.50	2.00	2.52	7.57	141,972.80	1.04	1.23	3.57	45,475.28	1.31	1.60	4.72

DISTRICT 5

Overhead Expenses, 1985

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Labor Payroll Over $2,500,001				District 5 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
17,375.25	0.32	0.41	1.23	19,840.00	0.14	0.17	0.50	7,747.16	0.22	0.27	0.80
51,155.25	0.95	1.20	3.62	67,721.40	0.49	0.59	1.70	26,146.81	0.75	0.92	2.71
1,210.25	0.02	0.03	0.09	14,833.20	0.11	0.13	0.37	6,652.81	0.19	0.23	0.69
2,389.00	0.04	0.06	0.17	3,049.60	0.02	0.03	0.08	1,316.19	0.04	0.05	0.14
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	97.91	0.00	0.00	0.01
41,826.25	0.78	0.98	2.96	134,971.60	0.99	1.17	3.40	36,506.69	1.05	1.28	3.79
5,596.50	0.10	0.13	0.40	11,506.20	0.08	0.10	0.29	3,500.00	0.10	0.12	0.36
3,603.25	0.07	0.08	0.26	51,050.60	0.37	0.44	1.28	10,353.56	0.30	0.36	1.07
509.00	0.01	0.01	0.04	3,142.40	0.02	0.03	0.08	673.69	0.02	0.02	0.07
10,023.00	0.19	0.24	0.71	14,839.40	0.11	0.13	0.37	5,544.34	0.16	0.19	0.58
4,141.00	0.08	0.10	0.29	27,416.20	0.20	0.24	0.69	8,911.22	0.26	0.31	0.92
19,974.00	0.37	0.47	1.41	37,697.60	0.28	0.33	0.95	12,300.06	0.35	0.43	1.28
1,397.50	0.03	0.03	0.10	10,510.00	0.08	0.09	0.26	3,205.94	0.09	0.11	0.33
34,678.00	0.65	0.82	2.46	39,188.20	0.29	0.34	0.99	15,901.28	0.46	0.56	1.65
15,004.00	0.28	0.35	1.06	21,294.60	0.16	0.18	0.54	7,835.94	0.23	0.28	0.81
2,496.75	0.05	0.06	0.18	6,575.60	0.05	0.06	0.17	2,314.94	0.07	0.08	0.24
35,800.00	0.67	0.84	2.53	95,428.60	0.70	0.83	2.40	20,866.75	0.60	0.73	2.17
14,876.50	0.28	0.35	1.05	44,331.20	0.32	0.38	1.12	12,069.59	0.35	0.42	1.25
12,280.00	0.23	0.29	0.87	87,760.60	0.64	0.76	2.21	20,375.03	0.59	0.72	2.11
4,684.50	0.09	0.11	0.33	35,511.40	0.26	0.31	0.89	9,244.81	0.27	0.33	0.96
92,280.25	1.72	2.17	6.53	1,447.00	0.01	0.01	0.04	12,416.03	0.36	0.44	1.29
432,098.75	8.07	10.17	30.59	854,449.60	6.24	7.39	21.51	249,565.75	7.19	8.78	25.90
0.00	0.00	0.00	0.00	35,946.00	0.26	0.31	0.90	6,237.16	0.18	0.22	0.65
2,969.75	0.06	0.07	0.21	25,444.40	0.19	0.22	0.64	5,269.94	0.15	0.19	0.55
19,636.75	0.37	0.46	1.39	55,336.00	0.40	0.48	1.39	13,293.66	0.38	0.47	1.38
34,359.50	0.64	0.81	2.43	57,692.00	0.42	0.50	1.45	18,582.50	0.54	0.65	1.93
14,681.00	0.27	0.35	1.04	24,897.00	0.18	0.22	0.63	7,896.38	0.23	0.28	0.82
13,830.50	0.26	0.33	0.98	28,547.20	0.21	0.25	0.72	7,957.94	0.23	0.28	0.83
(66,845.00)	(1.25)	(1.57)	(4.73)	115,454.00	0.84	1.00	2.91	11,886.97	0.34	0.42	1.23
822,031.50	15.35	19.36	58.20	1,925,881.60	14.06	16.66	48.47	544,671.03	15.69	19.16	56.52

DISTRICT 6

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	728,739.45	100.00	137.74	465.20	2,268,634.40	100.00	125.87	394.77
Prime Cost:								
Material	311,569.18	42.75	58.89	198.89	800,176.73	35.27	44.39	139.24
Direct Labor	156,652.27	21.50	29.61	100.00	574,674.73	25.33	31.88	100.00
Labor Adder	43,898.45	6.02	8.30	28.02	204,726.47	9.02	11.36	35.62
Other Direct Expense	6,848.55	0.94	1.29	4.37	132,268.53	5.83	7.34	23.02
Subcontracting Expense	10,092.18	1.38	1.91	6.44	90,569.00	3.99	5.02	15.76
Total Prime Cost	529,060.64	72.60	100.00	337.73	1,802,415.47	79.45	100.00	313.64
Gross Profit	199,678.82	27.40	37.74	127.47	466,218.93	20.55	25.87	81.13
Overhead	152,906.91	20.98	28.90	97.61	447,628.67	19.73	24.83	77.89
Operating Profit	46,771.91	6.42	8.84	29.86	18,590.27	0.82	1.03	3.23
Income Taxes	2,028.73	0.28	0.38	1.30	11,789.13	0.52	0.65	2.05
Net Profit (or Loss)	44,743.18	6.14	8.46	28.56	6,801.13	0.30	0.38	1.18

DISTRICT 6

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	1,066.64	0.15	0.20	0.68	2,947.80	0.13	0.16	0.51
Auto & Truck (incl. rental)	9,960.91	1.37	1.88	6.36	23,791.80	1.05	1.32	4.14
Bad Debts	3,972.64	0.55	0.75	2.54	5,450.00	0.24	0.30	0.95
Charitable Contributions	200.64	0.03	0.04	0.13	893.00	0.04	0.05	0.16
Collection Expense	24.55	0.00	0.00	0.02	253.80	0.01	0.01	0.04
Depreciation & Amortization	10,748.55	1.47	2.03	6.86	21,788.27	0.96	1.21	3.79
Dues & Subscriptions	2,493.64	0.34	0.47	1.59	2,018.53	0.09	0.11	0.35
Overhead Employee Benefits	1,807.18	0.25	0.34	1.15	7,777.87	0.34	0.43	1.35
Freight & Express	530.27	0.07	0.10	0.34	968.33	0.04	0.05	0.17
Heat, Light & Water	2,135.73	0.29	0.40	1.36	6,008.80	0.26	0.33	1.05
Interest	8,039.45	1.10	1.52	5.13	16,800.40	0.74	0.93	2.92
Overhead Employee Insurance—General	2,003.45	0.27	0.38	1.28	5,769.67	0.25	0.32	1.00
Overhead Employee Insurance—Work. Comp.	200.00	0.03	0.04	0.13	1,872.40	0.08	0.10	0.33
Public & Employer's Liability Insurance	6,413.45	0.88	1.21	4.09	17,405.20	0.77	0.97	3.03
Legal & Accounting	2,702.82	0.37	0.51	1.73	12,383.93	0.55	0.69	2.15
Miscellaneous	1,168.36	0.16	0.22	0.75	3,970.47	0.18	0.22	0.69
Office Supplies & Expense	2,875.36	0.39	0.54	1.84	18,894.00	0.83	1.05	3.29
Pension & Profit Sharing Plans	4,373.55	0.60	0.83	2.79	9,198.93	0.41	0.51	1.60
Rent	9,924.18	1.36	1.88	6.34	21,482.73	0.95	1.19	3.74
Repairs & Maintenance	1,666.18	0.23	0.31	1.06	2,666.87	0.12	0.15	0.46
Plan Bid Bonds, Estim. & Engineer. Expense	801.45	0.11	0.15	0.51	1,224.07	0.05	0.07	0.21
Salaries & Wages—Overhead Personnel	60,071.64	8.24	11.35	38.35	205,681.13	9.07	11.41	35.79
Shop Supplies & Expense	1,223.36	0.17	0.23	0.78	3,438.20	0.15	0.19	0.60
Small Tools	1,973.82	0.27	0.37	1.26	2,006.47	0.09	0.11	0.35
Taxes & Licenses—General	5,205.55	0.71	0.98	3.32	8,341.47	0.37	0.46	1.45
Taxes, Overhead Payroll	3,981.00	0.55	0.75	2.54	19,646.53	0.87	1.09	3.42
Telephone, Telegraph & Postage	3,575.45	0.49	0.68	2.28	7,593.13	0.33	0.42	1.32
Travel (Administrative)	2,033.55	0.28	0.38	1.30	4,275.60	0.19	0.24	0.74
Other Expenses	1,733.55	0.24	0.33	1.11	13,079.27	0.58	0.73	2.28
Total Overhead	152,906.91	20.98	28.90	97.61	447,628.67	19.73	24.83	77.89

DISTRICT 6

Income and Expense, 1985

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Labor Payroll Over $2,500,001				District 6 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
7,392,201.50	100.00	120.71	434.05					3,233,193.42	100.00	122.42	417.25
2,555,039.00	34.56	41.72	150.03					1,257,764.67	38.90	47.62	162.32
1,703,062.83	23.04	27.81	100.00	INS.				774,883.18	23.97	29.34	100.00
593,899.00	8.03	9.70	34.87	DATA				256,658.52	7.94	9.72	33.12
520,239.17	7.04	8.50	30.55					158,674.15	4.91	6.01	20.48
751,608.00	10.17	12.27	44.13					193,157.48	5.97	7.31	24.93
6,123,848.00	82.84	100.00	359.58					2,641,138.00	81.69	100.00	340.84
1,268,353.50	17.16	20.71	74.47					592,055.42	18.31	22.42	76.41
1,088,747.83	14.73	17.78	63.93					517,731.06	16.01	19.60	66.81
179,605.67	2.43	2.93	10.55					74,324.36	2.30	2.81	9.59
63,164.17	0.85	1.03	3.71					18,931.27	0.59	0.72	2.44
116,441.50	1.58	1.90	6.84					55,393.09	1.71	2.10	7.15

DISTRICT 6

Overhead Expenses, 1985

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Labor Payroll Over $2,500,001				District 6 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
12,847.50	0.17	0.21	0.75					4,077.12	0.13	0.15	0.53
31,468.33	0.43	0.51	1.85					22,932.45	0.71	0.87	2.96
7,979.50	0.11	0.13	0.47					5,252.30	0.16	0.20	0.68
1,312.67	0.02	0.02	0.08					903.67	0.03	0.03	0.12
851.50	0.01	0.01	0.05					278.36	0.01	0.01	0.04
45,172.00	0.61	0.74	2.65					26,452.79	0.82	1.00	3.41
5,092.17	0.07	0.08	0.30					2,800.06	0.09	0.11	0.36
27,944.50	0.38	0.46	1.64					11,074.09	0.34	0.42	1.43
263.33	0.00	0.00	0.02					664.79	0.02	0.03	0.09
9,964.67	0.13	0.16	0.59					5,501.21	0.17	0.21	0.71
15,964.67	0.22	0.26	0.94					13,219.03	0.41	0.50	1.71
9,574.00	0.13	0.16	0.56					5,584.03	0.17	0.21	0.72
7,930.67	0.11	0.13	0.47					2,631.12	0.08	0.10	0.34
36,849.67	0.50	0.60	2.16	INS.				18,478.67	0.57	0.70	2.38
30,458.83	0.41	0.50	1.79	DATA				12,875.33	0.40	0.49	1.66
5,892.33	0.08	0.10	0.35					4,198.52	0.13	0.16	0.54
46,356.83	0.63	0.76	2.72					22,260.36	0.69	0.84	2.87
19,775.67	0.27	0.32	1.16					10,075.55	0.31	0.38	1.30
49,667.67	0.67	0.81	2.92					23,012.52	0.71	0.87	2.97
15,675.67	0.21	0.26	0.92					5,408.88	0.17	0.20	0.70
11,658.00	0.16	0.19	0.68					3,848.27	0.12	0.15	0.50
486,452.83	6.58	7.94	28.56					243,144.09	7.52	9.21	31.38
1,403.83	0.02	0.02	0.08					2,406.82	0.07	0.09	0.31
4,281.17	0.06	0.07	0.25					2,348.36	0.07	0.09	0.30
33,095.33	0.45	0.54	1.94					12,041.94	0.37	0.46	1.55
40,393.33	0.55	0.66	2.37					17,601.48	0.54	0.67	2.27
15,107.50	0.20	0.25	0.89					8,175.94	0.25	0.31	1.06
9,588.33	0.13	0.16	0.56					4,496.94	0.14	0.17	0.58
105,725.33	1.43	1.73	6.21					25,986.36	0.80	0.98	3.35
1,088,747.83	14.73	17.78	63.93					517,731.06	16.01	19.60	66.81

DISTRICT 7

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	615,978.28	100.00	140.44	373.33	1,756,526.89	100.00	130.23	349.52
Prime Cost:								
Material	197,001.89	31.98	44.92	119.40	617,123.11	35.13	45.75	122.80
Direct Labor	164,997.00	26.79	37.62	100.00	502,559.26	28.61	37.26	100.00
Labor Adder	56,814.61	9.22	12.95	34.43	166,831.00	9.50	12.37	33.20
Other Direct Expense	14,438.17	2.34	3.29	8.75	48,417.00	2.76	3.59	9.63
Subcontracting Expense	5,354.61	0.87	1.22	3.25	13,879.58	0.79	1.03	2.76
Total Prime Cost	438,606.28	71.20	100.00	265.83	1,348,809.95	76.79	100.00	268.39
Gross Profit	177,372.00	28.80	40.44	107.50	407,716.95	23.21	30.23	81.13
Overhead	168,245.00	27.31	38.36	101.97	338,268.89	19.26	25.08	67.31
Operating Profit	9,127.00	1.48	2.08	5.53	69,448.05	3.95	5.15	13.82
Income Taxes	3,553.28	0.58	0.81	2.15	19,744.74	1.12	1.46	3.93
Net Profit (or Loss)	5,573.72	0.90	1.27	3.38	49,703.32	2.83	3.68	9.89

DISTRICT 7

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	2,212.44	0.36	0.50	1.34	6,638.05	0.38	0.49	1.32
Auto & Truck (incl. rental)	12,866.89	2.09	2.93	7.80	13,156.47	0.75	0.98	2.62
Bad Debts	10,761.28	1.75	2.45	6.52	6,797.79	0.39	0.50	1.35
Charitable Contributions	392.50	0.06	0.09	0.24	1,152.63	0.07	0.09	0.23
Collection Expense	65.00	0.01	0.01	0.04	95.05	0.01	0.01	0.02
Depreciation & Amortization	9,209.50	1.50	2.10	5.58	12,692.79	0.72	0.94	2.53
Dues & Subscriptions	1,580.11	0.26	0.36	0.96	2,733.37	0.16	0.20	0.54
Overhead Employee Benefits	1,312.17	0.21	0.30	0.80	4,712.11	0.27	0.35	0.94
Freight & Express	141.22	0.02	0.03	0.09	101.89	0.01	0.01	0.02
Heat, Light & Water	1,713.33	0.28	0.39	1.04	4,722.95	0.27	0.35	0.94
Interest	7,787.50	1.26	1.78	4.72	10,269.79	0.58	0.76	2.04
Overhead Employee Insurance—General	3,148.44	0.51	0.72	1.91	6,420.21	0.37	0.48	1.28
Overhead Employee Insurance—Work. Comp.	1,805.83	0.29	0.41	1.09	2,850.16	0.16	0.21	0.57
Public & Employer's Liability Insurance	4,824.33	0.78	1.10	2.92	10,169.63	0.58	0.75	2.02
Legal & Accounting	2,994.06	0.49	0.68	1.81	6,707.89	0.38	0.50	1.33
Miscellaneous	1,917.39	0.31	0.44	1.16	1,701.89	0.10	0.13	0.34
Office Supplies & Expense	1,300.67	0.21	0.30	0.79	12,665.26	0.72	0.94	2.52
Pension & Profit Sharing Plans	4,228.56	0.69	0.96	2.56	7,857.37	0.45	0.58	1.56
Rent	7,330.00	1.19	1.67	4.44	9,171.79	0.52	0.68	1.83
Repairs & Maintenance	1,084.28	0.18	0.25	0.66	3,340.11	0.19	0.25	0.66
Plan Bid Bonds, Estim. & Engineer. Expense	159.17	0.03	0.04	0.10	1,139.79	0.06	0.08	0.23
Salaries & Wages—Overhead Personnel	73,538.78	11.94	16.77	44.57	171,706.05	9.78	12.73	34.17
Shop Supplies & Expense	802.50	0.13	0.18	0.49	344.21	0.02	0.03	0.07
Small Tools	1,046.06	0.17	0.24	0.63	2,535.53	0.14	0.19	0.50
Taxes & Licenses—General	1,939.28	0.31	0.44	1.18	3,328.47	0.19	0.25	0.66
Taxes, Overhead Payroll	7,265.06	1.18	1.66	4.40	20,456.42	1.16	1.52	4.07
Telephone, Telegraph & Postage	3,852.50	0.63	0.88	2.33	4,671.05	0.27	0.35	0.93
Travel (Administrative)	1,037.94	0.17	0.24	0.63	3,788.00	0.22	0.28	0.75
Other Expenses	1,928.22	0.31	0.44	1.17	6,342.16	0.36	0.47	1.26
Total Overhead	168,245.00	27.31	38.36	101.97	338,268.89	19.26	25.08	67.31

DISTRICT 7

Income and Expense, 1985

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Labor Payroll Over $2,500,001				District 7 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
6,217,964.50	100.00	128.76	357.34	29,138,814.25	100.00	117.68	283.54	6,172,326.37	100.00	120.53	297.41
2,060,918.00	33.14	42.68	118.44	10,122,220.88	34.74	40.88	98.50	2,132,506.37	34.55	41.64	102.75
1,740,064.25	27.98	36.03	100.00	10,276,843.50	35.27	41.50	100.00	2,075,379.12	33.62	40.53	100.00
875,761.00	14.08	18.14	50.33	3,213,717.13	11.03	12.98	31.27	681,739.45	11.05	13.31	32.85
87,960.75	1.41	1.82	5.06	666,127.13	2.29	2.69	6.48	140,013.67	2.27	2.73	6.75
64,335.00	1.03	1.33	3.70	482,128.50	1.65	1.95	4.69	91,315.57	1.48	1.78	4.40
4,829,039.00	77.66	100.00	277.52	24,761,037.13	84.98	100.00	240.94	5,120,954.18	82.97	100.00	246.75
1,388,925.50	22.34	28.76	79.82	4,377,777.13	15.02	17.68	42.60	1,051,372.18	17.03	20.53	50.66
1,087,584.25	17.49	22.52	62.50	3,430,368.75	11.77	13.85	33.38	841,812.37	13.64	16.44	40.56
301,341.25	4.85	6.24	17.32	947,408.38	3.25	3.83	9.22	209,559.82	3.40	4.09	10.10
153,425.25	2.47	3.18	8.82	287,948.00	0.99	1.16	2.80	68,497.84	1.11	1.34	3.30
147,916.00	2.38	3.06	8.50	659,460.38	2.26	2.66	6.42	141,061.98	2.29	2.75	6.80

DISTRICT 7

Overhead Expenses, 1985

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Labor Payroll Over $2,500,001				District 7 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
16,011.75	0.26	0.33	0.92	74,976.38	0.26	0.30	0.73	16,934.80	0.27	0.33	0.82
41,340.75	0.66	0.86	2.38	123,257.38	0.42	0.50	1.20	33,326.51	0.54	0.65	1.61
12,105.00	0.19	0.25	0.70	59,520.25	0.20	0.24	0.58	17,294.76	0.28	0.34	0.83
5,620.00	0.09	0.12	0.32	19,624.25	0.07	0.08	0.19	4,253.86	0.07	0.08	0.20
0.00	0.00	0.00	0.00	44.75	0.00	0.00	0.00	68.04	0.00	0.00	0.00
58,682.00	0.94	1.22	3.37	109,149.50	0.37	0.44	1.06	30,915.47	0.50	0.60	1.49
3,126.75	0.05	0.06	0.18	12,313.38	0.04	0.05	0.12	3,905.92	0.06	0.08	0.19
20,528.00	0.33	0.43	1.18	91,383.13	0.31	0.37	0.89	18,904.61	0.31	0.37	0.91
1,995.50	0.03	0.04	0.11	5,894.63	0.02	0.02	0.06	1,216.67	0.02	0.02	0.06
7,092.75	0.11	0.15	0.41	54,672.50	0.19	0.22	0.53	11,965.86	0.19	0.23	0.58
10,463.00	0.17	0.22	0.60	105,546.83	0.36	0.43	1.03	24,929.14	0.40	0.49	1.20
7,553.00	0.12	0.16	0.43	63,072.25	0.22	0.25	0.61	14,560.12	0.24	0.28	0.70
4,084.00	0.07	0.08	0.23	15,512.00	0.05	0.06	0.15	4,634.49	0.08	0.09	0.22
22,256.25	0.36	0.46	1.28	13,789.38	0.05	0.06	0.13	9,783.69	0.16	0.19	0.47
17,231.00	0.28	0.36	0.99	90,151.88	0.31	0.36	0.88	19,826.16	0.32	0.39	0.96
8,655.25	0.14	0.18	0.50	20,333.25	0.07	0.08	0.20	5,390.53	0.09	0.11	0.26
47,326.75	0.76	0.98	2.72	183,980.88	0.63	0.74	1.79	39,289.92	0.64	0.77	1.89
21,777.75	0.35	0.45	1.25	97,353.25	0.33	0.39	0.95	22,272.27	0.36	0.43	1.07
18,642.50	0.30	0.39	1.07	118,436.13	0.41	0.48	1.15	27,107.41	0.44	0.53	1.31
13,361.75	0.21	0.28	0.77	47,739.88	0.16	0.19	0.46	10,578.47	0.17	0.21	0.51
1,589.75	0.03	0.03	0.09	4,921.13	0.02	0.02	0.05	1,433.65	0.02	0.03	0.07
546,447.25	8.79	11.32	31.40	1,772,785.38	6.08	7.16	17.25	427,636.43	6.93	8.35	20.61
7,233.25	0.12	0.15	0.42	3,082.88	0.01	0.01	0.03	1,522.06	0.02	0.03	0.07
8,307.75	0.13	0.17	0.48	25,189.25	0.09	0.10	0.25	6,158.14	0.10	0.12	0.30
14,458.25	0.23	0.30	0.83	35,998.00	0.12	0.15	0.35	9,060.51	0.15	0.18	0.44
31,695.25	0.51	0.66	1.82	131,469.88	0.45	0.53	1.28	34,652.71	0.56	0.68	1.67
15,213.75	0.24	0.32	0.87	66,297.38	0.23	0.27	0.65	15,292.43	0.25	0.30	0.74
8,192.50	0.13	0.17	0.47	45,505.13	0.16	0.18	0.44	9,948.29	0.16	0.19	0.48
116,592.75	1.88	2.41	6.70	38,367.88	0.13	0.15	0.37	18,949.45	0.31	0.37	0.91
1,087,584.25	17.49	22.52	62.50	3,430,368.75	11.77	13.85	33.38	841,812.37	13.64	16.44	40.56

DISTRICT 8

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	619,213.70	100.00	136.87	452.73	1,771,117.57	100.00	128.50	402.51
Prime Cost:								
Material	272,361.00	43.98	60.20	199.13	669,168.71	37.78	48.55	152.08
Direct Labor	136,774.40	22.09	30.23	100.00	440,017.71	24.84	31.92	100.00
Labor Adder	20,058.40	3.24	4.43	14.67	110,321.14	6.23	8.00	25.07
Other Direct Expense	13,979.70	2.26	3.09	10.22	83,833.86	4.73	6.08	19.05
Subcontracting Expense	9,252.50	1.49	2.05	6.76	74,971.14	4.23	5.44	17.04
Total Prime Cost	452,426.00	73.06	100.00	330.78	1,378,312.57	77.82	100.00	313.24
Gross Profit	166,787.70	26.94	36.87	121.94	392,805.00	22.18	28.50	89.27
Overhead	158,831.80	25.65	35.11	116.13	339,272.57	19.16	24.62	77.10
Operating Profit	7,955.90	1.28	1.76	5.82	53,532.43	3.02	3.88	12.17
Income Taxes	10,670.30	1.72	2.36	7.80	10,672.43	0.60	0.77	2.43
Net Profit (or Loss)	(2,714.40)	(0.44)	(0.60)	(1.98)	42,860.00	2.42	3.11	9.74

DISTRICT 8

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	2,904.30	0.47	0.64	2.12	5,773.29	0.33	0.42	1.31
Auto & Truck (incl. rental)	6,984.90	1.13	1.54	5.11	17,188.14	0.97	1.25	3.91
Bad Debts	3,709.90	0.60	0.82	2.71	5,239.29	0.30	0.38	1.19
Charitable Contributions	530.20	0.09	0.12	0.39	1,691.43	0.10	0.12	0.38
Collection Expense	1.50	0.00	0.00	0.00	27.86	0.00	0.00	0.01
Depreciation & Amortization	10,136.10	1.64	2.24	7.41	17,596.00	0.99	1.28	4.00
Dues & Subscriptions	1,508.90	0.24	0.33	1.10	4,224.14	0.24	0.31	0.96
Overhead Employee Benefits	2,198.40	0.36	0.49	1.61	6,522.57	0.37	0.47	1.48
Freight & Express	509.50	0.08	0.11	0.37	355.14	0.02	0.03	0.08
Heat, Light & Water	2,223.60	0.36	0.49	1.63	3,767.86	0.21	0.27	0.86
Interest	5,454.20	0.88	1.21	3.99	4,101.43	0.23	0.30	0.93
Overhead Employee Insurance—General	3,869.10	0.62	0.86	2.83	942.00	0.05	0.07	0.21
Overhead Employee Insurance—Work. Comp.	224.90	0.04	0.05	0.16	4,184.29	0.24	0.30	0.95
Public & Employer's Liability Insurance	8,391.50	1.36	1.85	6.14	9,608.14	0.54	0.70	2.18
Legal & Accounting	2,943.00	0.48	0.65	2.15	4,477.14	0.25	0.32	1.02
Miscellaneous	2,155.30	0.35	0.48	1.58	2,380.14	0.13	0.17	0.54
Office Supplies & Expense	335.50	0.05	0.07	0.25	3,872.00	0.22	0.28	0.88
Pension & Profit Sharing Plans	2,832.60	0.46	0.63	2.07	8,373.00	0.47	0.61	1.90
Rent	5,906.00	0.95	1.31	4.32	18,667.14	1.05	1.35	4.24
Repairs & Maintenance	2,516.40	0.41	0.56	1.84	4,247.43	0.24	0.31	0.97
Plan Bid Bonds, Estim. & Engineer. Expense	11,611.70	1.88	2.57	8.49	1,415.43	0.08	0.10	0.32
Salaries & Wages—Overhead Personnel	57,902.90	9.35	12.80	42.33	173,272.43	9.78	12.57	39.38
Shop Supplies & Expense	766.40	0.12	0.17	0.56	2,894.86	0.16	0.21	0.66
Small Tools	519.50	0.08	0.11	0.38	1,588.00	0.09	0.12	0.36
Taxes & Licenses—General	1,837.80	0.30	0.41	1.34	3,941.14	0.22	0.29	0.90
Taxes, Overhead Payroll	6,347.80	1.03	1.40	4.64	11,278.57	0.64	0.82	2.56
Telephone, Telegraph & Postage	3,989.50	0.64	0.88	2.92	5,647.29	0.32	0.41	1.28
Travel (Administrative)	3,042.40	0.49	0.67	2.22	5,792.29	0.33	0.42	1.32
Other Expenses	7,477.90	1.21	1.65	5.47	10,204.14	0.58	0.74	2.32
Total Overhead	158,831.80	25.65	35.11	116.13	339,272.57	19.16	24.62	77.10

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group Annual Direct La Over $2,50	
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales
4,401,770.67	100.00	112.42	304.18		
1,745,008.67	39.64	44.57	120.59		
1,447,095.00	32.88	36.96	100.00	INS.	
373,815.00	8.49	9.55	25.83	DATA	
159,744.00	3.63	4.08	11.04		
189,856.67	4.31	4.85	13.12		
3,915,519.33	88.95	100.00	270.58		
486,251.33	11.05	12.42	33.60		
697,266.67	15.84	17.81	48.18		
(211,015.33)	(4.79)	(5.39)	(14.58)		
69,906.33	1.59	1.79	4.83		
(280,921.67)	(6.38)	(7.17)	(19.41)		

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group Annual Labo Over $2,50	
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales
13,369.33	0.30	0.34	0.92		
21,291.00	0.48	0.54	1.47		
1,335.67	0.03	0.03	0.09		
4,121.00	0.09	0.11	0.28		
0.00	0.00	0.00	0.00		
27,283.67	0.62	0.70	1.89		
1,615.00	0.04	0.04	0.11		
8,316.67	0.19	0.21	0.57		
1,671.33	0.04	0.04	0.12		
5,704.67	0.13	0.15	0.39		
26,011.67	0.59	0.66	1.80		
0.00	0.00	0.00	0.00		
15,803.67	0.36	0.40	1.09		
19,919.67	0.45	0.51	1.38	INS.	
14,690.33	0.33	0.38	1.02	DATA	
1,078.67	0.02	0.03	0.07		
53,378.67	1.21	1.36	3.69		
13,868.00	0.32	0.35	0.96		
40,751.33	0.93	1.04	2.82		
4,322.67	0.10	0.11	0.30		
1,797.33	0.04	0.05	0.12		
351,222.33	7.98	8.97	24.27		
8,460.33	0.19	0.22	0.58		
0.00	0.00	0.00	0.00		
12,996.33	0.30	0.33	0.90		
9,751.33	0.22	0.25	0.67		
11,508.67	0.26	0.29	0.80		
6,408.67	0.15	0.16	0.44		
20,588.67	0.47	0.53	1.42		
697,266.67	15.84	17.81	48.18		

DISTRICT 8

Income and Expense, 1985

or Payroll 001		District 8 Average			
% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
		1,589,763.60	100.00	122.67	361.76
		632,140.85	39.76	48.78	143.85
		439,457.65	27.64	33.91	100.00
		104,713.85	6.59	8.08	23.83
		60,293.30	3.79	4.65	13.72
		59,344.65	3.73	4.58	13.50
		1,295,950.30	81.52	100.00	294.90
		293,813.30	18.48	22.67	66.86
		302,751.30	19.04	23.36	68.89
		(8,938.00)	(0.56)	(0.69)	(2.03)
		19,556.45	1.23	1.51	4.45
		($28,494.45)	(1.79)	(2.20)	(6.48)

DISTRICT 8

Overhead Expenses, 1985

ayroll 001		District 8 Average			
% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
		5,478.20	0.34	0.42	1.25
		12,701.95	0.80	0.98	2.89
		3,889.05	0.24	0.30	0.88
		1,475.25	0.09	0.11	0.34
		10.50	0.00	0.00	0.00
		15,319.20	0.96	1.18	3.49
		2,475.15	0.16	0.19	0.56
		4,629.60	0.29	0.36	1.05
		629.75	0.04	0.05	0.14
		3,286.25	0.21	0.25	0.75
		8,064.35	0.51	0.62	1.84
		2,264.25	0.14	0.17	0.52
		3,947.50	0.25	0.30	0.90
		10,546.55	0.66	0.81	2.40
		5,242.05	0.33	0.40	1.19
		2,072.50	0.13	0.16	0.47
		9,529.75	0.60	0.74	2.17
		6,427.05	0.40	0.50	1.46
		15,599.20	0.98	1.20	3.55
		3,393.20	0.21	0.26	0.77
		6,570.85	0.41	0.51	1.50
		142,280.15	8.95	10.98	32.38
		2,665.45	0.17	0.21	0.61
		815.55	0.05	0.06	0.19
		4,247.75	0.27	0.33	0.97
		8,584.10	0.54	0.66	1.95
		5,697.65	0.36	0.44	1.30
		4,509.80	0.28	0.35	1.03
		10,398.70	0.65	0.80	2.37
		302,751.30	19.04	23.36	68.89

DISTRICT 9

Income and Expense, 1985

	Group 1 Annual Direct Labor Payroll Under $250,000				Group 2 Annual Direct Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	550,559.26	100.00	139.53	464.93	2,156,782.05	100.00	125.89	384.13
Prime Cost:								
Material	198,467.00	36.05	50.30	167.60	815,149.52	37.79	47.58	145.18
Direct Labor	118,416.96	21.51	30.01	100.00	561,477.43	26.03	32.77	100.00
Labor Adder	26,008.00	4.72	6.59	21.96	186,845.29	8.66	10.91	33.28
Other Direct Expense	27,966.74	5.08	7.09	23.62	62,699.24	2.91	3.66	11.17
Subcontracting Expense	23,724.61	4.31	6.01	20.03	87,116.14	4.04	5.08	15.52
Total Prime Cost	394,583.30	71.67	100.00	333.22	1,713,287.62	79.44	100.00	305.14
Gross Profit	155,975.96	28.33	39.53	131.72	443,494.43	20.56	25.89	78.99
Overhead	135,901.09	24.68	34.44	114.76	419,818.86	19.47	24.50	74.77
Operating Profit	20,074.87	3.65	5.09	16.95	23,675.57	1.10	1.38	4.22
Income Taxes	4,000.87	0.73	1.01	3.38	21,364.24	0.99	1.25	3.81
Net Profit (or Loss)	16,074.00	2.92	4.07	13.57	2,311.33	0.11	0.13	0.41

DISTRICT 9

Overhead Expenses, 1985

	Group 1 Annual Labor Payroll Under $250,000				Group 2 Annual Labor Payroll $250,001 to $1,000,000			
	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	2,016.87	0.37	0.51	1.70	7,234.38	0.34	0.42	1.29
Auto & Truck (incl. rental)	7,290.91	1.32	1.85	6.16	24,336.90	1.13	1.42	4.33
Bad Debts	758.65	0.14	0.19	0.64	11,754.05	0.54	0.69	2.09
Charitable Contributions	241.39	0.04	0.06	0.20	1,168.52	0.05	0.07	0.21
Collection Expense	2.48	0.00	0.00	0.00	7.14	0.00	0.00	0.00
Depreciation & Amortization	6,004.30	1.09	1.52	5.07	13,785.52	0.64	0.80	2.46
Dues & Subscriptions	1,587.00	0.29	0.40	1.34	3,015.90	0.14	0.18	0.54
Overhead Employee Benefits	2,762.87	0.50	0.70	2.33	12,606.57	0.58	0.74	2.25
Freight & Express	106.48	0.02	0.03	0.09	197.52	0.01	0.01	0.04
Heat, Light & Water	2,025.30	0.37	0.51	1.71	2,826.24	0.13	0.16	0.50
Interest	3,297.30	0.60	0.84	2.78	14,977.19	0.69	0.87	2.67
Overhead Employee Insurance—General	3,192.70	0.58	0.81	2.70	7,779.62	0.36	0.45	1.39
Overhead Employee Insurance—Work. Comp.	2,553.78	0.46	0.65	2.16	2,766.52	0.13	0.16	0.49
Public & Employer's Liability Insurance	8,807.35	1.60	2.23	7.44	16,959.29	0.79	0.99	3.02
Legal & Accounting	3,185.04	0.58	0.81	2.69	8,021.48	0.37	0.47	1.43
Miscellaneous	5,753.09	1.04	1.46	4.86	510.14	0.02	0.03	0.09
Office Supplies & Expense	5,131.39	0.93	1.30	4.33	16,387.57	0.76	0.96	2.92
Pension & Profit Sharing Plans	2,533.09	0.46	0.64	2.14	10,103.62	0.47	0.59	1.80
Rent	8,260.87	1.50	2.09	6.98	13,690.19	0.63	0.80	2.44
Repairs & Maintenance	1,372.78	0.25	0.35	1.16	3,103.86	0.14	0.18	0.55
Plan Bid Bonds, Estim. & Engineer. Expense	392.43	0.07	0.10	0.33	5,599.62	0.26	0.33	1.00
Salaries & Wages—Overhead Personnel	45,688.17	8.30	11.58	38.58	170,849.14	7.92	9.97	30.43
Shop Supplies & Expense	2,299.13	0.42	0.58	1.94	6,118.71	0.28	0.36	1.09
Small Tools	876.30	0.16	0.22	0.74	2,910.10	0.13	0.17	0.52
Taxes & Licenses—General	3,558.48	0.65	0.90	3.01	5,692.33	0.26	0.33	1.01
Taxes, Overhead Payroll	6,133.39	1.11	1.55	5.18	10,551.33	0.49	0.62	1.88
Telephone, Telegraph & Postage	2,985.57	0.54	0.76	2.52	7,378.62	0.34	0.43	1.31
Travel (Administrative)	749.74	0.14	0.19	0.63	6,657.33	0.31	0.39	1.19
Other Expenses	6,334.22	1.15	1.61	5.35	32,829.43	1.52	1.92	5.85
Total Overhead	135,901.09	24.68	34.44	114.76	419,818.86	19.47	24.50	74.77

DISTRICT 9

Income and Expense, 1985

Group 3 Annual Direct Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Direct Labor Payroll Over $2,500,001				District 9 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
6,560,041.10	100.00	143.57	412.83	29,489,730.67	100.00	120.12	368.29	5,008,234.68	100.00	126.23	383.05
1,878,631.50	28.64	41.11	118.22	11,050,210.67	37.47	45.01	138.00	1,779,507.67	35.53	44.85	136.10
1,589,051.70	24.22	34.78	100.00	8,007,200.17	27.15	32.62	100.00	1,307,472.23	26.11	32.95	100.00
645,225.80	9.84	14.12	40.60	2,583,696.33	8.76	10.52	32.27	441,272.85	8.81	11.12	33.75
393,964.70	6.01	8.62	24.79	1,282,013.00	4.35	5.22	16.01	226,527.40	4.52	5.71	17.33
62,456.40	0.95	1.37	3.93	1,627,506.00	5.52	6.63	20.33	212,745.08	4.25	5.36	16.27
4,569,330.10	69.65	100.00	287.55	24,550,626.17	83.25	100.00	306.61	3,967,525.23	79.22	100.00	303.45
1,990,711.00	30.35	43.57	125.28	4,939,104.50	16.75	20.12	61.68	1,040,709.45	20.78	26.23	79.60
1,517,390.20	23.13	33.21	95.49	3,577,676.00	12.13	14.57	44.68	809,697.98	16.17	20.41	61.93
473,320.80	7.22	10.36	29.79	1,361,428.50	4.62	5.55	17.00	231,011.47	4.61	5.82	17.67
154,887.70	2.36	3.39	9.75	828,598.67	2.81	3.38	10.35	117,685.63	2.35	2.97	9.00
318,433.10	4.85	6.97	20.04	532,829.83	1.81	2.17	6.65	113,325.83	2.26	2.86	8.67

DISTRICT 9

Overhead Expenses, 1985

Group 3 Annual Labor Payroll $1,000,001 to $2,500,000				Group 4 Annual Labor Payroll Over $2,500,001				District 9 Average			
Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor	Average Dollars $	% Sales	% Prime Cost	% Labor
44,750.90	0.68	0.98	2.82	63,315.33	0.21	0.26	0.79	17,095.18	0.34	0.43	1.31
91,784.60	1.40	2.01	5.78	179,079.00	0.61	0.73	2.24	44,518.10	0.89	1.12	3.40
13,572.80	0.21	0.30	0.85	27,196.83	0.09	0.11	0.34	9,386.55	0.19	0.24	0.72
9,058.00	0.14	0.20	0.57	5,070.50	0.02	0.02	0.06	2,518.23	0.05	0.06	0.19
7,864.20	0.12	0.17	0.49	0.00	0.00	0.00	0.00	1,314.15	0.03	0.03	0.10
64,407.30	0.98	1.41	4.05	127,308.17	0.43	0.52	1.59	30,591.95	0.61	0.77	2.34
14,000.60	0.21	0.31	0.88	18,226.83	0.06	0.07	0.23	5,820.03	0.12	0.15	0.45
62,729.10	0.96	1.37	3.95	49,539.00	0.17	0.20	0.62	20,880.15	0.42	0.53	1.60
505.60	0.01	0.01	0.03	1,491.17	0.01	0.01	0.02	343.33	0.01	0.01	0.03
6,658.10	0.10	0.15	0.42	24,057.17	0.08	0.10	0.30	5,280.95	0.11	0.13	0.40
22,649.00	0.35	0.50	1.43	102,505.67	0.35	0.42	1.28	20,531.38	0.41	0.52	1.57
21,031.70	0.32	0.46	1.32	91,765.33	0.31	0.37	1.15	16,628.55	0.33	0.42	1.27
11,302.40	0.17	0.25	0.71	5,281.33	0.02	0.02	0.07	4,359.10	0.09	0.11	0.33
25,414.70	0.39	0.56	1.60	33,270.67	0.11	0.14	0.42	16,874.75	0.34	0.43	1.29
11,270.00	0.17	0.25	0.71	44,042.83	0.15	0.18	0.55	10,311.07	0.21	0.26	0.79
6,346.90	0.10	0.14	0.40	106,374.17	0.36	0.43	1.33	14,079.13	0.28	0.35	1.08
33,148.50	0.51	0.73	2.09	164,610.50	0.56	0.67	2.06	29,688.48	0.59	0.75	2.27
110,147.20	1.68	2.41	6.93	84,237.67	0.29	0.34	1.05	31,288.92	0.62	0.79	2.39
43,125.60	0.66	0.94	2.71	152,357.17	0.52	0.62	1.90	30,381.55	0.61	0.77	2.32
6,251.20	0.10	0.14	0.39	10,586.83	0.04	0.04	0.13	3,713.13	0.07	0.09	0.28
3,585.60	0.05	0.08	0.23	0.00	0.00	0.00	0.00	2,707.90	0.05	0.07	0.21
728,659.30	11.11	15.95	45.85	1,686,772.50	5.72	6.87	21.07	367,431.47	7.34	9.26	28.10
18,185.10	0.28	0.40	1.14	57,152.17	0.19	0.23	0.71	11,768.95	0.23	0.30	0.90
10,058.00	0.15	0.22	0.63	19,411.50	0.07	0.08	0.24	4,971.93	0.10	0.13	0.38
5,786.20	0.09	0.13	0.36	91,898.67	0.31	0.37	1.15	13,510.63	0.27	0.34	1.03
57,403.00	0.88	1.26	3.61	213,727.67	0.72	0.87	2.67	36,984.03	0.74	0.93	2.83
13,574.70	0.21	0.30	0.85	83,997.83	0.28	0.34	1.05	14,389.22	0.29	0.36	1.10
12,707.20	0.19	0.28	0.80	30,341.00	0.10	0.12	0.38	7,769.43	0.16	0.20	0.59
61,412.70	0.94	1.34	3.86	104,058.50	0.35	0.42	1.30	34,559.72	0.69	0.87	2.64
1,517,390.20	23.13	33.21	95.49	3,577,676.00	12.13	14.57	44.68	809,697.98	16.17	20.41	61.93

CANADA

Income and Expense, 1985

	Canada Average			
	Average Dollars $	% Sales	% Prime Cost	% Labor
Sales	6,491,654.92	100.00	111.96	284.54
Prime Cost:				
Material	2,949,832.67	45.44	50.87	129.30
Direct Labor	2,281,451.42	35.14	39.35	100.00
Labor Adder	68,479.83	1.05	1.18	3.00
Other Direct Expense	443,330.17	6.83	7.65	19.43
Subcontracting Expense	55,256.00	0.85	0.95	2.42
Total Prime Cost	5,798,350.08	89.32	100.00	254.15
Gross Profit	693,304.83	10.68	11.96	30.39
Overhead	471,606.25	7.26	8.13	20.67
Operating Profit	221,698.58	3.42	3.82	9.72
Income Taxes	34,439.83	0.53	0.59	1.51
Net Profit (or Loss)	187,258.75	2.88	3.23	8.21

CANADA

Overhead Expenses, 1985

	Canada Average			
	Average Dollars $	% Sales	% Prime Cost	% Labor
Advertising and Promotion	8,457.92	0.13	0.15	0.37
Auto & Truck (incl. rental)	30,941.25	0.48	0.53	1.36
Bad Debts	15,334.50	0.24	0.26	0.67
Charitable Contributions	1,213.25	0.02	0.02	0.05
Collection Expense	416.67	0.01	0.01	0.02
Depreciation & Amortization	22,639.08	0.35	0.39	0.99
Dues & Subscriptions	1,809.00	0.03	0.03	0.08
Overhead Employee Benefits	4,658.83	0.07	0.08	0.20
Freight & Express	1,666.67	0.03	0.03	0.07
Heat, Light & Water	8,150.33	0.13	0.14	0.36
Interest	26,297.17	0.41	0.45	1.15
Overhead Employee Insurance—General	9,441.83	0.15	0.16	0.41
Overhead Employee Insurance—Workmans Comp	14,005.08	0.22	0.24	0.61
Public & Employer's Liability Insurance	15,874.33	0.24	0.27	0.70
Legal & Accounting	16,546.00	0.25	0.29	0.73
Miscellaneous	714.33	0.01	0.01	0.03
Office Supplies & Expense	8,504.75	0.13	0.15	0.37
Pension & Profit Sharing Plans	17,575.67	0.27	0.30	0.77
Rent	17,316.25	0.27	0.30	0.76
Repairs & Maintenance	5,481.83	0.08	0.09	0.24
Plan Bid Bonds, Estim. & Engineer. Expense	1,915.00	0.03	0.03	0.08
Salaries & Wages—Overhead Personnel	180,977.17	2.79	3.12	7.93
Shop Supplies & Expense	2,007.33	0.03	0.03	0.09
Small Tools	1,503.33	0.02	0.03	0.07
Taxes & Licenses—General	11,383.00	0.18	0.20	0.50
Taxes, Overhead Payroll	0.00	0 00	0.00	0.00
Telephone, Telegraph & Postage	23,365.67	0.36	0.40	1.02
Travel (Administrative)	7,875.33	0.12	0.14	0.35
Other Expenses	15,534.67	0.24	0.27	0.68
Total Overhead	471,606.25	7.26	8.13	20.67

6. self evaluator

Self Evaluator

Comparative Analysis

Your Group Number _____ Your District Number _____

	1985 Your Facts $	* %	1985 Financial Performance Report	* %	Variance $	* %	Plan of Action
Sales		100		100			
Prime Cost:							
Material							
Direct Labor							
Labor Adder							
Other Direct Expense							
Subcontract Expense							
Total Prime Cost							
Gross Profit							
Overhead							
Operating Profit							
Income Taxes							
Net Profit (Loss)							

Overhead Expenses:							
Advertising and Promotion							
Auto & Truck (incl. rental)							
Bad Debts							
Charitable Contributions							
Collection Expense							
Depreciation & Amortization							
Dues & Subscriptions							
Overhead Employee Benefits							
Freight & Express							
Heat, Light & Water							
Interest							
Overhead Employee Insurance—General							
Overhead Employee Insurance—Workman's Comp.							
Public & Employer's Liability Insurance							
Legal & Accounting							
Miscellaneous							
Office Supplies & Expense							
Pension & Profit Sharing Plans							
Rent							
Repairs & Maintenance							
Plan Bid Bonds, Estim. & Engineer Expense							
Salaries & Wages—Overhead Personnel							
Shop Supplies & Expense							
Small Tools							
Taxes & Licenses—General							
Taxes, Overhead Payroll							
Telephone, Telegraph & Postage							
Travel (Administrative)							
Other Expenses							
Total Overhead							

*Use % of sales calculations for comparative purposes. Round off to the nearest dollar.

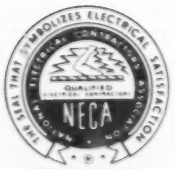
Profit Analyzer

Planning Guide for Operating Profit Control

Income and Expense	*Your Last Accounting Year $	%	*Budget Plan $	%	*Increase (decrease) $	% Increase (decrease)		Plan of action
Sales		100		100				
Prime Cost:								
Material								
Direct Labor								
Labor Adder								
Other Dir. Job Exp.								
Subcontract Expense								
Total Prime Cost								
Gross Profit								
Overhead:								
Advertising and Promotion								
Auto & Truck (incl. rental)								
Bad Debts								
Charitable Contributions								
Collection Expense								
Depreciation & Amortization								
Dues & Subscriptions								
Overhead Employee Benefits								
Freight & Express								
Heat, Light & Water								
Interest								
Overhead Employee Insurance—General								
Overhead Employee Insurance—Workman's Comp.								
Public & Employer's Liability Insurance								
Legal & Accounting								
Miscellaneous								
Office Supplies & Expense								
Pension & Profit Sharing Plans								
Rent								
Repairs & Maintenance								
Plan Bid Bonds, Estim. & Engineer Expense								
Salaries & Wages—Overhead Personnel								
Shop Supplies & Expense								
Small Tools								
Taxes & Licenses—General								
Taxes, Overhead Payroll								
Telephone, Telegraph & Postage								
Travel (Administration)								
Other Expenses								
Total Overhead								
Operating Profit Before Taxes								

*omit cents

Financial Ratios	Your Last Accounting Year		Budgeted Plan		Increase (decrease)	% Increase (decrease)		Plan of action to control financial ratios
A. Liquidity Ratio:								
Current Ratio								
B. Profitability Ratios:								
Gross Profit Percentage								
Profit On Sales								
Return on Total Assets								
Return on Net Worth								
C. Financial Structure Ratios:								
Debt Ratio								
Times Interest Earned								
D. Activity Ratio:								
Fixed Asset Turnover								



National
Electrical Contractors
Association

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Arthur Young & Company